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ABSTRACT

This publication reports the results of the design and development of a planning programming budgeting system for the Milford, New Hampshire, school system. The authors attempted to develop a program oriented budget rather than a line item or input oriented budget, and a model adaptable for general applications. The order of priority budgeting first, programming second, and planning third, reverses the more traditional emphasis. Time limitation prohibited detailed examination of the planning, controlling, and evaluating phases of PPBS. An introductory chapter outlines the background and application of PPBS. Three appendixes provide exhibits of budget, personnel, and enrollment accounting punch cards as well as a per-pupil budget summary. (DE)

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Toward PPBS:

Program Budgeting in a Small School District

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Toward a Planning, Programming, Budgeting System: Program Budgeting in a Small School District represents a major effort in the conversion of a line-item budget into program format. It provides administrators with a model they can use in the conversion process and demonstrates the many benefits of a program budget. It is NESDEC's hope that this publication will prove helpful in the implementation of the programming stage of PPBS in education.

In no way should it be considered a complete explanation of or treatise on PPBS – the project's time limitations prohibited detailed examination of the planning, controlling and evaluating phases of PPBS. However, the authors, mindful of this, felt some description and comment on such phases important as a framework for the project's major contributions.

Foreword

More than 40 billion dollars is spent annually on public education in the United States, a large percentage of that total by local school systems. As a result, there is a great deal of concern on the part of taxpayers and administrators alike that such expenditures be made as effectively and efficiently as possible.

One significant way to increase the value of the education those dollars represent is to implement a much discussed but little documented method of orderly planning and control of public sector activities – a Planning, Programming and Budgeting System (PPBS). PPBS emphasizes the interrelationship of planning, programming and budgeting in effecting both short- and long-range objectives.

It is our hope that this publication will be helpful in demonstrating not only how the design and development of PPBS can prove valuable to a school system, but also how the framework presented here can be modified to meet the demands and needs of a variety of schools. Because each school system has its own peculiarities, needs, and grade and departmental divisions, some aspects of Milford's specific program will not apply to other school systems. However, the general goals, guidelines and applications presented here should provide educators in any school system with a model they can follow, or shape and convert to their own use.

We firmly believe that PPBS can give administrators the information they need to facilitate decision-making and to improve significantly communications to staff, school board members and taxpayers in general.

The research and field work involved in developing this project was sponsored by the New England School Development Council (NESDEC) and supported by grants from two New Hampshire foundations, Spaulding-Potter Charitable Trusts of Concord and Kaley Trust of Milford. The Milford (N.H.) School District, one of the five districts in Supervisory Union No. 40, served as the test site.

Several persons deserve special credit for their help. The project itself would never have been undertaken without the fund raising, site selection and enthusiasm of Dr. Richard H. Goodman, Executive Secretary of NESDEC from 1965 to 1969, and now Superintendent of Schools, Wellesley, Massachusetts. Lewis Foote, Acting Superintendent of Union No. 40 during the project's early stages of design, and Ira Stickney, present superintendent, both followed the program from its inception; their many useful suggestions contributed to its success. Finally, several of the Union's staff, Mr. Russell Fearon, Business Manager, and particularly Mrs. Marcia Terkow, Secretary to the Superintendent, offered their time and assistance throughout the project.

At present, state and federal reporting requirements are not compatible with the PPBS structure described here; however, we think that if state and federal offices of education converted to a program-oriented approach, they would profit significantly from the increased usefulness and the new visibility of information such a structure provides.

We recognize that the material presented here is only a start in the application of PPBS to education. But if, as such, it is useful to educators, we will have accomplished our objectives.

Richard M. Durstine
Robert A. Howell

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1

Introduction

This publication reports the results of a six-month project directed towards the design and development of a Planning, Programming, Budgeting System (PPBS) for public school systems. The work described here is not the first such attempt in public schools; however, it is a very early one and, as such, hopefully will introduce and explain a budgeting system of importance for more effective management of educational spending. The resultant *program budget* is a key component of the operational PPBS toward which our effort was directed.

PPBS has been a topic of interest for many years. Its applications in public sector activities in general and its use in management of school systems in particular were familiar topics of discussion when this project began in November, 1968. However, while many discussed PPBS, few attempted to prove its practical value in a school system. We decided to gather that proof and provide a document demonstrating the effectiveness of PPBS in an educational setting.

The immediate objective of our project was to develop a new approach to the formation and development of a school system's budget based upon the activities or programs it provides, rather than the resources it employs. Traditional school planning and budgeting deal with resources or line-item inputs such as salaries, books, equipment, plant operations and fixed charges. From one year to the next, such line items are increased incrementally; little relationship is drawn between the costs to be incurred by a particular activity and the output of that activity.

A program budget emphasizes financial planning, not financial record keeping or expenditure control. It concentrates on the purposes, not the objects, of expenditures. It relates the cost of a given program area to that area's outputs. Initially this process is a difficult one; many relationships and items that were implicit in the line-item budget must become explicit in a program budget.

We worked to achieve our objectives in two ways: to develop a new form of budget that was program-oriented rather than line item or input oriented; and to develop a model adaptable for general application. In doing so, we were forced to walk a tightrope between extreme specificity and overgeneralization. The program had to be specific to serve the Milford School System; but if it were too specific, other school systems would find it impossible to convert for their own use. If we stepped further in one direction than another, it was toward use of the specific; however, we made sure that administrators could readily extrapolate or modify the specifics to fit their own systems.

It is important to note two guidelines we followed in undertaking this project. First, we in no way attempted to pass judgment on or change the educational objectives *per se* in the test site school. Our goal was to develop an improved planning and control process that would enable administrators to see and define more clearly their own educational objectives. Second, while Milford was given a specific program structure which they applied to both the 1968–69 (retroactively) and the 1969–70 school budgets, our six-month time limitation prevented us from working through a complete one-year planning and control cycle with the Milford staff. As a result, the chapters discussing control factors and long-range planning contain our suggestions and recommendations; they do not refer to specifically realized conditions in the Milford system.

The methods used in Milford differ markedly in several respects from many PPBS implementation attempts. (See Chapter 2.) Our order of priority was: first, budgeting; second, programming; and third, planning – the more traditional and conceptual stress is planning first, then programming and budgeting. We used this approach for two reasons: to help school administrators make the

conversion as easily as possible by allowing them to concentrate first on familiar territory (the budget) before moving toward more unfamiliar ground (the long-range plan); and to provide administrators with a firmer data base (the budget) from which to evaluate program alternatives and decisions. Thus, the explicit output of our work is a program budget for the Milford schools. It is meant as a first step toward development of PPBS in its full sense.

Milford's 1968–69 line-item budget provided the initial basis for the development of the program-oriented budget. The line-item budget was carefully analyzed, its organizational and educational programs determined, and its structure dismantled and rebuilt in terms of program costs. The structure of Milford's program budget is organized first, by educational level – elementary, secondary and system-wide programs; second, by broad functions – instruction (classroom costs), instructional support (out of classroom educational costs), other services (non-educational services directed towards students), plant and administration; and third, by object of expenditure. Costs were collected by course on the secondary level and by grades on the elementary level since it seemed impractical to subdivide teaching performed in a self-contained elementary classroom.

The study described here is by no means the only exploration of program budgeting effort in public schools today. The Association of School Business Officials (ASBO) has received a three-year ESEA Title IV grant (1969–71) to develop a prototype PPBS model, complete with standard working papers, using the Dade County (Florida) School System as a test site. The goal, according to the proposal, is:

> "to provide an improved method for determining the quality and cost of the project of education and the need for improved management in education and fiscal resources. The project will have three major outcomes: (1) development and dissemination of a model of programming-planning-budgeting evaluation for use at the system-wide level of local school administration; (2) demonstration of an operational system in the Dade

> County Schools; and (3) stimulation of other local school systems across the nation to investigate and use the model developed."

Two local school systems are known to have implemented a PPBS, although there are undoubtedly others. One of these is Skokie (Illinois) School District No. 68, which implemented its system for the first time in the fall of 1968. A discussion of its initial experiences appeared in *Nation's Schools*, Vol. 82, No. 5, November, 1968. A second school system, currently in the process of PPBS implementation, is the Pearl River (New York) School District. All three school systems -- Skokie, Pearl River and Milford – are using similar approaches.

The six months spent working with the Milford School System was far too short a time to convert completely the budget of a school system which has used more traditional methods for many years. Change is a slow process and must be considered evolutionary as well as revolutionary in nature; as such it requires patience and time.

Once an organization has implemented PPBS and is relatively comfortable with the system, effectiveness can be improved by introducing a measurement and control phase into the short-range budgetary process and by lengthening the planning horizon. The former can be done immediately and would require little effort beyond the collection of costs regarding actual expenditures by program account instead of the traditional line-item accounts. The latter can serve as a preliminary stage in budget development. Almost certainly, several years of trial and adjustment will be required before the long-range planning becomes really effective.

In addition, analyses using the program budget can be carried much further. Studies can be made of the effects of population growth, increased costs, or compositional changes of staff and course demand. Other possibilities include a breakdown of the program budget to provide elementary level costs by course, secondary level costs by grades, or a similar breakdown of costs by buildings.

For the future, there are other aspects of public education plan-

ning that warrant development. Systematic buying and inventory management practices could greatly increase a school system's educational efficiency. There is little evidence that much has been done in this area to date. Nearly every school supply is purchased during peak summer months – resulting, naturally, in high demand prices. Purchases follow no planned sequence and poor inventory practices lead to general waste. Little consideration is given to physical depreciation.

2

PPBS: Background and Application

PPBS earned nationwide prominence shortly after Robert S. McNamara's announced appointment as Secretary of Defense in 1960. McNamara, former president of Ford Motor Company, appreciated the need for long-range planning and insisted on assessment of the implications present decisions have on an organization's future posture. McNamara chose Charles J. Hitch to be his Assistant Secretary of Defense (Comptroller) and Hitch, a former Rand Corporation executive, brought with him an orientation toward assessing the related costs and outcomes of specific programs and explicit comparisons of the relative merits of each.

During the early months of their tenure, McNamara and Hitch established a set of mission areas that they felt the Department of Defense should tackle. They then ascertained what programs already existed in these areas and studied long-term financial implications of each. Their efforts resulted in the "Hitch Package" – a Five-Year Force Structure and Financial Plan – that served as a framework to reflect the implications of all management actions. This planning system allowed the Secretary of Defense to manage his department more effectively and efficiently.

Other agencies began to implement similar systems in their own areas.

President Lyndon B. Johnson gave PPBS a tremendous boost on August 25, 1965, when he issued the following statement at his news conference:

> "This morning I have just concluded a breakfast meeting with the cabinet and with the heads of federal agen-

cies, and I am asking to immediately begin to introduce a very new and very revolutionary system of planning and programming and budgeting throughout the vast federal government, so that through the tools of modern management the full promise of a finer life can be brought to every American at the lowest possible cost.

"Under this new system each cabinet and agency head will set up a very special staff of experts who, using the most modern methods of program analysis, will define the goals of their department for the coming year. And once these goals are established, this system will permit us to find the most effective and the least costly alternative to achieving American goals.

"This program is designed to achieve three major objectives. It will help us find new ways to do jobs faster, to do jobs better, and to do jobs less expensively. It will ensure a much sounder judgment through more accurate information, pinpointing those things that we ought to more, spotlighting those things that we ought to do less. It will make our decision-making process as up to date, I to date, I think, as our space exploring programs.

> "Everything that I have done in both legislation and the construction of a budget has always been guided by my own very deep concern for the American people, consistent with wise management, of course, of the taxpayer's dollar. So this new system will identify our national goals with precision and will do it on a continuing basis. It will enable us to fulfill the needs of all the American people with a minimum amount of waste.
>
> "And because we will be able to make sounder decisions than ever before, I think the people of this nation will receive greater benefits from every tax dollar that is spent in their behalf."

The impact of his statement penetrated agencies and government organizations on federal, state and local levels. Since then, some state governments have introduced PPBS either independently or under the federally-funded "Five-Five-Five Project" (five states, five counties, and five cities). Thousands of pages have been written about PPBS; most extol its virtues, a few also recognize its

limitations and the difficulties involved in its implementation. However, PPBS is not new – at least its component parts are not. What is new is the way in which those parts have been integrated and the emphasis given to their interrelationship.

A planning, programming, budgeting system is an explicit approach to the linkage which exists among the various parts of a planning process. (See Exhibit 2.1.) PPBS, as its name indicates, consists of three component parts:

1) *Planning*: the determination of what the organization wants to accomplish – its immediate and long-range goals or objectives as defined within available resources.
2) *Programming*: the derivation of the specific projects or approaches to be used for achievement of an organization's goals or objectives after a thorough assessment of the relative merits of various alternatives.
3) *Budgeting*: the financial implications of the various programs chosen from the set of alternatives.

It should be clear that the process of planning, programming and budgeting is iterative. Goals are established, programs selected, and financial consequences determined. Goals may be set initially too high or too low; programs established to meet those goals may prove highly successful or utterly useless; budgets may indicate an abundance of funds or a scarcity (necessitating a reduction in or rescheduling of plans and programs). At any point in time, however, the system should be in balance; that is, the goals, programs and financial implications should be compatible.

One can start with any component part in developing a planning, programming, budgeting system. Each starting point has its advantages and drawbacks.

An administrator could begin by questioning what his organization's goals and objectives are and then by establishing programs which will lead to the attainment of those objectives. Once the programs have been determined, their financial implications can be assessed. This is a "guiding star" or "goal-setting approach".

Its advantages are its logic and its compatibility with the underlying conceptual scheme. However, its drawbacks are serious. First, it necessitates a major change of outlook in terms of organizational planning. Historically, the focus has been upon budgetary control. This is especially true in public organizations working within the constraints of fiscal year budgeting. Primary emphasis in that environment is on meeting the fiscal year budget; little or no attention is given to the relationship of expenditure incurred to benefits derived. Second, it requires the ability to temporarily abandon concrete figures while tackling more abstract concepts. And, it is far from easy at times for an executive to ascertain what a given organization's goals should be. Thus, while the goal-setting approach to the implementation of PPBS is logical and compatible, its antithetical demands make it an extremely difficult starting point.

One can also start by examining specific programs, their associated costs and benefits. Implementation at the program stage allows one to compare the relative merits of a specific program vis-a-vis another. Starting at the program stage is often easier for administrators because it allows them to work with one facet of the organization at a time instead of the organization as a whole. This approach may show some results in a relatively short time, whereas an attempt to work from the goals and with all the programs of an organization may require a lengthy involved process before any significant results are achieved. There is a danger, however, in beginning implementation at the programming stage. Evaluation of specific programs or trade-off analyses between programs may yield results even though the results may be based on poorly defined benefits and dubious cost data. And without a clear definition of goals or a clear understanding of cost data, it is likely that the decisions made may not be the most appropriate.

Finally, PPBS can be implemented starting at the budgeting stage. Most organizations have budgets of one sort or another and an on-going set of programs, however poorly defined. The budgets, generally speaking, are line item and portray expenditures by category of resources or inputs. They must be broken down and con-

verted to a program-oriented budget structure. Once this structure has been developed, administrators can analyze specific programs using their knowledge of cost data. They can relate one program to another and begin a trade-off analysis. By analyzing individual programs, and trading off one program against another, the organization's management can then formulate the goals and objectives that are implicit from the programs it offers and may begin to reorient its direction by altering goals or objectives – adding to, deleting from, or modifying its program structure, and relaxing or constraining its budgetary limitations. It should be noted, however, that while the initial emphasis is on budgeting, the other component parts also must be considered in detail.

We used this budgeting approach to implement PPBS in the Milford School System. The program budget which resulted allows school officials there to see the implications of past actions, and provides them with a framework for making new decisions. It may serve also as a basis for control and long-range planning. Before considering the development of the program budgeting system for Milford, it may be helpful first to deal with the topic of public school accounting as it exists now.

Public school accounting reflects state and federal requirements and has been strongly influenced by a report entitled "Financial Accounting for Local and State School Systems: Standard Receipt and Expenditure Accounts", *Handbook II of the State Educational Records and Reports Series*, U.S. Office of Education (1957). *Handbook II* was the product of more than two years' effort involving hundreds of individuals in all facets of education throughout the country. Five nationwide associations, working in cooperation with the Office of Education, made the study possible. They were the American Association of School Administrators, the Association of School Business Officials of the United States and Canada, the Council of Chief State School Officers, the National Education Association, and the National School Boards Association.

> "The purpose of the project was the development of a financial accounting manual for the guidance of school districts, State departments of education, and the Office

of Education."

From 1954 to 1956 planning conferences, draft preparation, critical review, and field testing took place to determine the manual's suitability in differing local and state situations. Differences were reconciled, the handbook was completed and distributed; each of the five cooperating organizations approved it as the basic guide for local and state school systems in the U.S. and recommended that federal, state and local agencies effect its use promptly and completely.

The handbook's introduction states:

> "This handbook is a guide to receipt and expenditure accounting for local and State school systems. It contains standard receipt and expenditure accounts, classified and defined, and additional accounting terminology necessary to their effective use.
>
> "Standard accounts and terminology are the foundation for accurate recording, reporting, and interpretation of financial information. Only when basic items of financial information have the same meaning everywhere in the Nation, can they be used profitably for all purposes.
>
> "Universal use of the standard accounts and terminology in this handbook will: (a) help to insure appropriate initial recording of financial data; (b) improve the accounting for school funds; (c) improve school budgeting; (d) establish a sound basis for cost accounting; (e) improve the accuracy of local, State, and national summaries; (f) facilitate comparisons of financial information among communities and among States; (g) enable local and State educational authorities to obtain more suitable needed information for policy determination; (h) improve the accuracy of educational research; and (i) facilitate and improve reliable reporting to the public on the condition and progress of education.
>
> "Certain additional features have been included in the handbook to enhance its value as a ready reference. Chapter 7 is a guide for determining per-pupil expenditures. Chapter 8 contains suggested methods for prorating ex-

penditures. Chapters 9 and 10 proved an index for recording specific receipt and expenditure items. Chapter 11 provides criteria for distinguishing between supplies and equipment. Pertinent cross-referencing is designed to make the handbook easy to use.

"This handbook does not treat all phases of financial accounting. Additional handbooks dealing with student-body activity funds, stores, the general ledger, fund accounting, financial statements, and other pertinent topics are planned for future preparation.

"The items and terminology in this handbook have been closely correlated with the pertinent items and terminology in Handbook I, *The Common Core of State Educational Information*. This is necessary because both handbooks are parts of the same series. When Handbooks I, II, III, and IV have been completed, it will be necessary to reappraise items and definitions in the light of experience gained through usage to determine what modifications, if any, need to be made."

The State of New Hampshire developed its own extention of *Handbook II. New Hampshire School Financial Handbook*, officially implemented at the start of the 1962–63 school year, incorporated the practices recommended by *Handbook II* wherever possible.

> "The procedures outlined in the New Hampshire Handbook are to be employed in the *accounting* for school district monies beginning with July 1, 1962, and from that time on in the preparation of budgets and reports."

Its stated intent was: 1) to improve the accounting methods for school funds; 2) to assist local districts in the preparation of a more meaningful district budget; 3) to improve the accuracy of local, state and national summaries; 4) to facilitate the comparisons of financial information among New Hampshire school districts; and 5) to provide a more reliable basis for reporting to the public on the condition and progress of education.

Both *Handbook II* and the *New Hampshire School Financial Handbook* emphasize detailed accounting for specific revenue and

expenditure transactions. Both provide classification and definition of receipt and expenditure accounts, directions for prorating expenditures, and a glossary of terms. As such, they serve a useful function for persons concerned with public school accounting in the U.S. generally and New Hampshire specifically. They assure that learning is rapid and organized, and that the end result is consistency in accounting for receipts and expenditures, providing for useful comparisons between comparable school systems.

Public school accounting as it exists now under *Handbook II* has several very severe shortcomings. Stress is placed on financial record keeping and expenditure control to the detriment of financial planning. The accounting system, based on a short term, annual orientation, does not allow enough flexibility and discourages use of analytical techniques that might increase school systems' effectiveness.

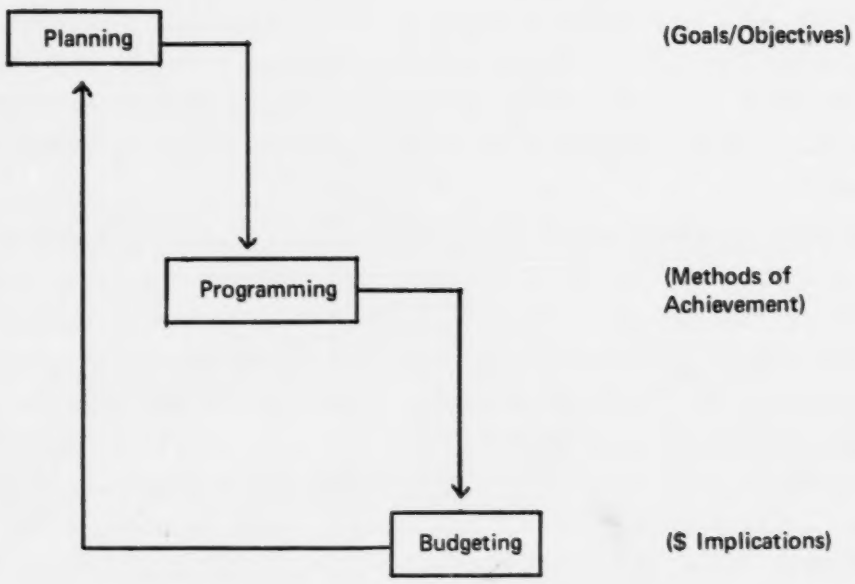
School administrators, compelled to use standard account classifications in order to meet state and federal reporting requirements, retain the same system for budgeting purposes. Both USOE *Handbook II* and *New Hampshire Handbook* virtually ignore the importance of financial planning. They stress the sources of receipts and objects of expenditure, not the causes of receipts and the purposes of expenditure. In almost every instance, in almost every school system, there are several ways to achieve the same objective. What school systems need is added emphasis on investigating those alternatives.

Public school accounting is very short term oriented – budgeting practices usually concern the next calendar or fiscal year only, and little or no explicit consideration is given to the longer term financial implications of actions taken in the present. As a result, administrators have very little information before starting new programs and, once committed, are frequently reluctant to scrap them.

PPBS encourages schools to examine and analyze outputs or program effectiveness on a long term basis. It need not and probably will not destroy public school accounting as it is now known; but it can provide a needed impetus and act as a supplement to public school accounting.

Exhibit 2.1

Conceptual Framework of PPBS



3

Development of a Program-Oriented Budget

Milford (N.H.) is not a large school system in terms of student population, but its comprehensive range of programs and services make it a useful model to other school systems contemplating a similar effort. The design and development of a program budgeting structure for a school system with a significantly larger enrollment would not create proportionate difficulties.

It is not our intent to write in great detail about the Milford School System; however, it is necessary to indicate the aspects of importance in developing a budget for use in both decision-making and financial control. The Milford school system is composed of twelve grades divided into two six-year levels, elementary and secondary. The secondary level includes both junior and senior high school programs at present; they soon will be physically and administratively separate. In the following study, we did not consider it advisable to separate the two secondary levels.

The elementary level accommodates approximately 800 pupils in three buildings supervised by one principal. Since the buildings are organized by grade, we dealt with this complex as one school. The secondary level accommodates approximately 1200 students in a single building, including tuition students from nearby towns.

All comments about the school system are based on data covering the 1968–69 and 1969–70 academic years. Milford participates in a supervisory union of five school districts sharing the services of one centralized superintendency. The union office includes the superintendent, business manager, teaching consultant and office staff. Each participating town pays a share of the union's expenses

based on its student enrollment. In this study only that portion of the union's budget allocated to Milford was considered.

We used approved budgets rather than records of actual expenditures for our work because they were readily available and in a form which made our work easier. At the outset of the study, the latest such budget was for the year 1968–69. During the course of the study, the 1969–70 budget was developed and made available. Both budgets have been analyzed and converted to the program-oriented form described in Chapter 4.

The budget, developed by the school staff, approved by the Milford School Board and later by voters at the Annual Town Meeting, utilizes the set of accounts listed in Exhibit 3.1. This format, consistent with the reporting requirements of the State of New Hampshire and the U.S. Office of Education, we will call the "line-item" budget. Certain available supporting documents, including schedules for staff salaries, teaching assignments, book purchases and operation of the physical plant, supplement the approved budgets.

Working with this type of line-item budget has major limitations. Since costs are collected by type of expenditure rather than by program, it is difficult to tell what purposes they serve. Budget items for the same type of activities do not appear together in the same place. For example, all teachers' salaries (a major portion of a school system's budget) are collected in a single "Instruction" account and facets of the program to which their salaries are applied are not distinguished as such. This is also true in regard to books, supplies and equipment. Closely related expenditures are not collected and presented together. For example, Fringe Benefits, Retirement, and Social Security, all relating to individual staff costs, are collected and presented in different parts of the budget.

Detail has been included in the program-oriented budget to solve some of the shortcomings of the line-item budget. Thus, the superintendent can get some idea of the programs into which salaries, books, etc. are going, without the danger that a surplus of detail will cause financial and record keeping havoc.

Our first task was to develop a budgetary classification system that would meet the following requirements: 1) be compatible with the characteristics of the present system; 2) have a reasonable possibility for modifications to other systems in time; and 3) have a structural organization flexible enough to allow coding of budget categories in a manner to accommodate possible use of data processing equipment.

The categories and coding system that were developed for the program-oriented budget are shown in Exhibit 3.2. Data have been categorized first by Educational Level. For Milford, there are three levels: elementary, secondary and system (items not readily related to either the elementary or secondary levels). For coding purposes, a one-digit code is assigned to describe these levels. An administrator could readily expand this coding system to include a junior high level or other organizational divisions.

The next level, Program, has several divisions. First, it breaks down into very broad categories: Instruction, Instructional Support, Other Services, Plant, and Administration. Theoretically, Instruction encompasses all classroom costs; Instructional Support, all costs related to activities outside the classroom that are in some sense instructional; Other Services, all costs that are not specifically instructional in nature. Plant and Administration are self-explanatory.

These five functional categories are then broken down further. For example, Instruction includes elementary academic, secondary academic, vocational, enrichment and special education. Secondary academic, in turn, is divided into English, mathematics, science, social studies, foreign languages and physical education. Three digits are necessary to designate the three levels of program detail.

The final classification level relates to the object toward which the expenditure is directed and is coded with either two or three digits. The categories are similar in intent but not identical to those appearing in the line-item budget. Included are such items as salaries, books, supplies and equipment. Exhibit 3.3 depicts in summary the structure of the program-oriented budget as described above.

The three major levels in the program budgeting system – Level, Program, and Object – are separated by decimal points in the numbering system. For example, 2.122.11 indicates professional (teachers') salaries in mathematics at the secondary level; 2.122.14 shows the retirement contributions for those teachers; 1.520.441 categorizes other administrative supplies at the elementary level; and 1.520.442 indicates report card costs for the same level. Use of the final digit in the last two examples prevents duplication so that each program budget number is unique and can be used to distinguish items of budget information.

These budgetary classifications and the information associated with them can readily be recorded on punched cards; the sorting suggested above may be done by machine, involving simple data processing equipment. This seems preferable to more complicated and expensive approaches, considering the scale and intent of this study.

The punch card form of the budget is presented in both program and line-item format in Appendix A, along with a brief explanation of the information coded on the individual cards. Conversion from program to line-item format is accomplished readily, since the reporting budget number of each program-oriented item is included on the cards. The conversion from one form to the other takes about 30 minutes of card-sorting.

A summary of totals from the approved line-item budgets, recast into program-oriented form for both 1968–69 and 1969–70, is shown in Exhibits 3.4 through 3.7. Some differences exist between the totals of this budget and those of the line-item budget. These differences have a variety of causes, but they basically reflect difficulties in tracing line-item budget details. Because this study only illustrates a technique and because these differences would not exist if the budget had been developed using a program-oriented approach, they are of little concern here. In actual practice, the program budget, more detailed than the line-item budget, would be prepared first and then converted to the line-item budget, if necessary, and no discrepancy would occur.

We used as much detail as was conveniently available from Milford school records to prepare the contents of Exhibits 3.4 through 3.7. Teachers' time and costs are allocated by grades at the elementary level and by programs at the secondary level. Split assignments and salary variations are taken into account. Budgeted costs of supplies and texts are prorated according to enrollment at the elementary level because detailed allotment information was not available by grade. At the secondary level, detailed supporting records from the superintendent's office made allocation of textbook expenditures by program possible. Supporting records also made possible the explicit breakdown of totals by program through painstaking analysis of class schedules, teacher assignments and enrollment. For those expenditures where information was unavailable, we prorated expenditures to programs according to their size.

It is important to note that in this study and in any subsequent studies based on it, the categories, classifications, numbers, etc. used are only artifices meant for operational convenience. They can be expanded and modified according to the operational situation, i.e., future needs for, and availability of, information. The program budget format given here has flexibility to cover a considerable range of such responses. The information this system of personnel and enrollment accounting provides can extend beyond its application to budgeting – for instance, anticipation of hiring needs and allocation of teaching assignments.

We feel that a budget in program-oriented format is practical considering its size and the effort it requires. Consequently, trials at setting up budgets similar to that presented here are recommended. Preparation and maintenance of the budget in punch card form is both practical and reasonable in cost. In Milford, the preparation involves about 600 cards. Simple data processing operations facilitate budgetary changes, subtotals and rearrangements. The development of a personnel and enrollment accounting system on punch cards in the form suggested and illustrated in Appendix B would further ease the workload. In the Milford system, this would involve preparation of 1,500 to 2,000 punch cards once a year.

Exhibit 3.1

Categories Used in the Line-Item (Reporting) Budget of the Milford (New Hampshire) Public Schools

100 SERIES – ADMINISTRATION
- 110 SALARIES
- 135 CONTRACTED SERVICES
- 190 OTHER EXPENSES OF ADMINISTRATION

200 SERIES – INSTRUCTION
- 210 SALARIES AND BENEFITS
- 215 TEXTBOOKS
- 220 LIBRARY AND AUDIO-VISUAL
- 230 TEACHING SUPPLIES
- 235 CONTRACTED SERVICES
- 290 OTHER EXPENSES

300 SERIES – ATTENDANCE

400 SERIES – HEALTH

500 SERIES – TRANSPORTATION

600 SERIES – OPERATION OF PLANT
- 610 SALARIES
- 630 SUPPLIES
- 635 CONTRACTED SERVICES
- 640 HEAT
- 645 UTILITIES

700 SERIES – MAINTENANCE OF PLANT
- 725 REPLACEMENT OF EQUIPMENT
- 726 REPAIRS TO EQUIPMENT
- 735 CONTRACTED SERVICES
- 766 REPAIRS TO BUILDINGS
- 790 OTHER

800 SERIES – FIXED CHARGES
- 850 RETIREMENT AND SOCIAL SECURITY
- 855 INSURANCE

900 SERIES – FEDERAL LUNCH

1000 SERIES – STUDENT ACTIVITIES

1200 SERIES – CAPITAL OUTLAY
- 1265 SITES
- 1266 BUILDINGS
- 1267 EQUIPMENT

1300 SERIES – DEBT SERVICE
- 1370 PRINCIPAL
- 1371 INTEREST
- 1372 SERVICE CHARGES

1400 SERIES – OUTGOING TRANSFER ACCOUNTS

1500 SERIES – SPECIAL CLASS
- 1510 SALARIES
- 1515 FIELD TRIP
- 1527 EQUIPMENT
- 1530 SUPPLIES AND TEXTS
- 1550 TRAINABLE CLASS
- 1580 RETIREMENT AND SOCIAL SECURITY
- 1590 PETTY CASH

1600 SERIES – PL 89:10

Exhibit 3.2

Outline of Categories for Proposed Program-Oriented Budget

LEVEL
(Digit 1)
- 1 ELEMENTARY LEVEL
- 2 SECONDARY LEVEL
- 3 SYSTEM (unallocated by Level)

PROGRAM BY COURSE FUNCTION
(Digits 2,3)
- 1 INSTRUCTION
  - 10 General Instruction
  - 11 Elementary Academic
  - 12 Secondary Academic
  - 13 Secondary Vocational
  - 14 Enrichment
  - 15 Special Education
  - 16 Substitutes
- 2 INSTRUCTIONAL SUPPORT
  - 20 General Instructional Support
  - 21 Library and AV
  - 22 Guidance
  - 23 Student Activities
  - 24 Athletics
  - 25 Reading Consultant
- 3 OTHER SERVICES
  - 30 Other Services, General
  - 31 Transportation
  - 32 Health Services
  - 33 Speech Therapist
- 4 PLANT
  - 40 Plant, General
  - 41 Staff
  - 42 Operations
  - 43 Maintenance
  - 44 Capital
  - 45 Debt Service
- 5 ADMINISTRATION
  - 50 Administration, General
  - 51 Staff
  - 52 Operations
  - 53 Town Administration
  - 54 Supervisory Union

PROGRAM BY FINE FUNCTION
(Digits 2, 3, 4)
- 111 First Grade
- 112 Second Grade
- 113 Third Grade
- 114 Fourth Grade
- 115 Fifth Grade
- 116 Sixth Grade
- 121 English
- 122 Foreign Language
- 123 Mathematics
- 124 Science
- 125 Social Studies
- 126 Physical Education
- 141 Reading
- 142 Art
- 143 Music
- 145 Elementary French
- 151 Special Class
- 152 Trainable Class
- 421 Heat
- 422 Utilities
- 425 Plowing
- 441 Equipment for Plant
- 442 Buildings
- 443 Sites
- 451 Principal
- 452 Interest
- 453 Charges
- 521 Insurance
- 522 Federal Lunch
- 523 Tuition
- 524 Curriculum Project
- 525 State Testing
- 526 NEEDS
- 531 School Board
- 532 Treasurer
- 533 Clerk
- 534 Moderator
- 535 Auditor/Legal
- 536 Police
- 537 Checkers of Checklist
- 538 Census
- 539 Attendance Service

OBJECT OF EXPENDITURE
(Digits 5, 6)
- 1 PROFESSIONAL PERSONNEL
  - 11 Salaries
  - 12 Benefits
  - 13 FICA
  - 14 Retirement
- 2 EMPLOYEES
  - 21 Salaries

- 22 Benefits
- 23 FICA
- 24 Retirement

3 ACTIVITIES
- 31 Dues, etc.
- 32 Travel Expense

4 MATERIALS AND SUPPLIES
- 41 Textbooks
- 42 Reference and Library Books
- 43 Professional Books
- 44 Operating Supplies
- 45 AV Supplies

5 EQUIPMENT
- 51 Purchase
- 52 Replacement
- 53 Service
- 54 Repairs

6 DIRECT EXPENDITURE
- 61 Rents
- 62 Purchased Service
- 64 In-Out Transfer

Exhibit 3.3

Program Budget Categories for Public Education

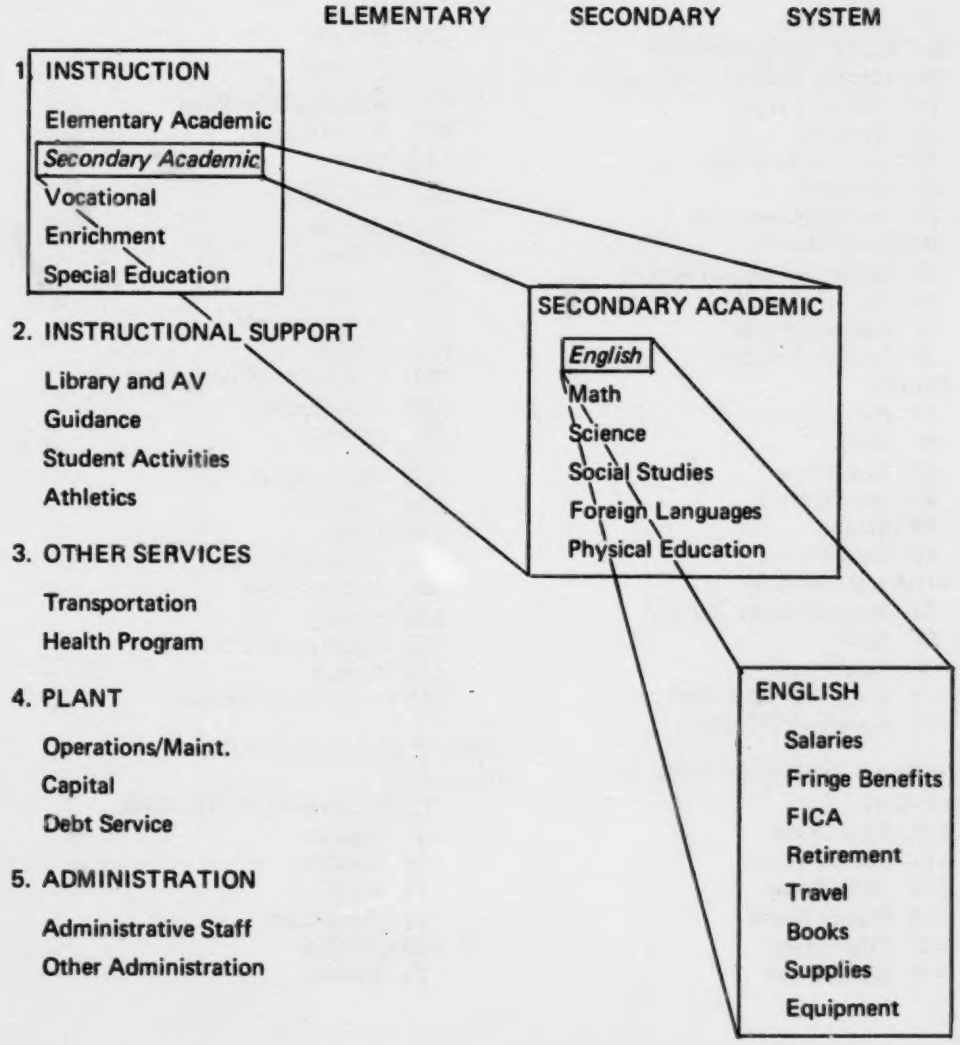


Exhibit 3.4

1969–70 School Budget by Level in Program-Oriented Form

	ELEMENTARY LEVEL	SECONDARY LEVEL	SYSTEM (Unallocated)	TOTAL
1 INSTRUCTION (Total)	$ 344,355	$ 600,397	$ 300	$ 945,052
10 General Instr.	680	1,350	300	2,330
11 Elementary Acad.	300,920	----	----	300,920
12 Secondary Acad.	----	429,385	----	429,385
13 Secondary Voc.	----	108,781	----	108,781
14 Enrichment	13,740	47,971	----	61,711
15 Special Educ.	23,765	7,660	----	31,425
16 Substitutes	5,250	5,250	----	10,500
2 INSTRUCTIONAL SUPPORT (Total)	$ 8,905	$ 95,944	----	$ 104,849
21 Library and AV	4,345	41,770	----	46,115
22 Guidance	----	34,053	----	34,053
23 Student Activ.	200	3,320	----	3,520
24 Athletics	----	16,801	----	16,801
25 Reading Consult.	4,360	----	----	4,360
3 OTHER SERVICES (Total)	$ 2,680	----	$ 38,265	$ 40,945
31 Transportation	----	----	27,015	27,015
32 Health	----	----	11,250	11,250
33 Speech Therap.	2,680	----	----	2,680
4 PLANT (Total)	$ 102,030	$ 320,183	$ 24,698	$ 446,911
41 Staff	22,900	38,225	6,665	67,790
42 Operations	18,405	42,200	3,950	64,555
43 Maintenance	8,660	4,160	6,800	19,620
44 Capital	7,841	23,430	----	31,271
45 Debt Service	44,224	212,168	7,283	263,675
5 ADMINISTRATION (Total)	$ 17,385	$ 58,105	$ 70,359	$ 145,869
51 Staff	16,275	49,775	----	66,050
52 Operations	$ 1,110	$ 8,330	$ 30,975	$ 40,415
53 Town Admin.	----	----	2,444	2,444
54 Superv. Union	----	----	36,960	36,960
GRAND TOTAL 1969–70	$ 475,355	$1,074,629	$ 133,642	$1,683,626
GRAND TOTAL 1968–69	$ 401,451	$ 849,288	$ 129,844	$1,380,583

Exhibit 3.5

Elementary Level Budget in Program-Oriented Form by Year

		1968–1969	1969–1970
1.1	INSTRUCTION (Total)	$ 287,284	$ 344,355
1.10	General Instruction	$ 735	680
1.11	Elementary Academic (Total)	$ 251,981	$ 300,920
1.111	First Grade	51,550	58,502
1.112	Second Grade	48,376	52,684
1.113	Third Grade	38,224	48,737
1.114	Fourth Grade	41,118	48,948
1.115	Fifth Grade	38,284	42,472
1.116	Sixth Grade	34,429	49,577
1.14	Enrichment (Total)	$ 9,239	$ 13,740
1.142	Art	3,099	----
1.143	Music	3,099	6,880
1.145	Elementary French	3,041	6,860
1.15	Special Education (Total)	$ 20,194	$ 23,765
1.151	Special Class	12,137	13,845
1.152	Trainable Class	8,057	9,920
1.16	Substitutes	$ 5,135	$ 5,250
1.2	INSTRUCTIONAL SUPPORT (Total)	$ 18,326	$ 8,905
1.21	Library and AV	$ 3,580	$ 4,345
1.22	Guidance	$ 10,644	$ ----
1.23	Student Activities	$ 200	$ 200
1.25	Reading Consultant	$ 3,902	$ 4,360
1.3	OTHER SERVICES (Total)	$ 2,867	$ 2,680
1.33	Speech Therapist	$ 2,867	$ 2,680
1.4	PLANT (Total)	$ 75,957	$ 102,030
1.41	Staff	$ 20,740	$ 22,900
1.42	Operations	$ 16,505	$ 18,405
1.43	Maintenance	$ 8,000	$ 8,660
1.44	Capital	$ 19,050	$ 7,841
1.45	Debt Service	$ 11,662	$ 44,224
1.5	ADMINISTRATION (Total)	$ 17,017	$ 17,385
1.51	Staff	$ 15,127	$ 16,275
1.52	Operations	$ 1,890	$ 1,110
	GRAND TOTAL	$ 401,451	$ 475,355

Exhibit 3.6

Secondary Level Budget in Program-Oriented Form by Year

		1968–1969	1969–1970
2.1	INSTRUCTION (Total)	$ 516,874	$ 600,397
	2.10 General Instruction	$ 1,165	$ 1,350
	2.12 Secondary Academic (Total)	$ 364,140	$ 429,385
	2.121 English	89,427	99,743
	2.122 Foreign Language	47,005	51,366
	2.123 Mathematics	59,373	84,740
	2.124 Science	66,710	79,476
	2.125 Social Studies	71,075	80,010
	2.126 Physical Education	30,550	34,050
	2.13 Secondary Vocational (Total)	$ 93,351	$ 108,781
	2.131 Business Education	36,478	37,983
	2.132 Home Economics	21,435	23,739
	2.133 Industrial Arts	35,438	47,059
	2.14 Enrichment (Total)	$ 45,358	$ 47,971
	2.141 Reading	18,497	16,954
	2.142 Art	14,072	14,732
	2.143 Music	12,789	16,285
	2.15 Special Education (Total)	$ 7,725	$ 7,660
	2.151 Special Class	7,725	7,660
	2.16 Substitutes	$ 5,135	$ 5,250
2.2	INSTRUCTIONAL SUPPORT (Total)	$ 78,684	$ 95,944
	2.21 Library and AV	$ 27,685	$ 41,770
	2.22 Guidance	$ 29,904	$ 34,053
	2.23 Student Activities	$ 2,700	$ 3,320
	2.24 Athletics	$ 18,395	$ 16,801
2.4	PLANT (Total)	$ 203,499	$ 320,183
	2.41 Staff	$ 30,298	$ 38,225
	2.42 Operations	$ 32,225	$ 42,200
	2.43 Maintenance	$ 400	$ 4,160
	2.44 Capital	$ 10,000	$ 23,430
	2.45 Debt Service	$ 130,576	$ 212,168
2.4	ADMINISTRATION (Total)	$ 50,231	$ 58,105
	2.51 Staff	$ 43,701	$ 49,775
	2.52 Operations	$ 6,530	$ 8,330
	GRAND TOTAL	$ 849,288	$1,074,629

Exhibit 3.7

System Budget (Unallocated by Level) in Program-Oriented Form by Year

		1968–1969	1969–1970
3.1	INSTRUCTION (Total)	$ 805	$ 300
	3.10 General Instruction	$ 805	$ 805
3.3	OTHER SERVICES (Total)	$ 26,687	$ 38,265
	3.31 Transportation	$ 19,400	$ 27,015
	3.32 Health Services	$ 7,287	$ 11,250
3.4	PLANT (Total)	$ 36,743	$ 24,698
	3.41 Staff	$ 6,465	$ 6,665
	3.42 Operations	$ 3,071	$ 3,950
	3.43 Maintenance	$ 6,500	$ 6,800
	3.45 Debt Service	$ 20,707	$ 7,283
3.5	ADMINISTRATION (Total)	$ 65,609	$ 70,359
	3.52 Operations	$ 33,690	$ 30,975
	3.53 Town Administration	$ 2,394	$ 2,444
	3.54 Supervisory Union	$ 29,525	$ 36,960
GRAND TOTAL		$ 129,844	$ 133,642

4

Analysis Using the Program-Oriented Budget

Milford's approved program budgets for the academic years 1968–69 and 1969–70 will be examined here in three ways: first, a comparison of the 1969–70 budget to the 1968–69 budget for certain program costs; second, a similar but somewhat more detailed analysis in terms of cost per pupil; and third, a detailed analysis of one program element – the secondary level mathematics program.

The examples used here serve merely as indications of how a program-oriented budget structure might facilitate management of the system.

When two annual budgets are compared item by item, four kinds of questions should be asked, more or less in sequence:

1) *Is the difference or effect revealed by the comparison a true one?*

   Occasionally, changes in classification of certain items seem to indicate changes in budgetary structure that do not exist in fact. This question is also useful in determining omissions, inconsistencies, and errors.

2) *If the difference exists, can it be explained?*

   The answer to this question can help administrators see what is or is not happening in the system.

3) *Is the difference significant?*

   In general, large changes in budgetary quantities reflect items that make a difference to the operation of the sys-

tem; however, this may not and need not be the case. An examination of this question differentiates issues that need further attention from ones that do not.

4) *If the difference is significant, should any action be taken? Can it be taken? What is that action? In what manner and over what period should it be carried out? What are its implications for future budgets?*

Answers to these questions should bring the planning and budgeting process to a full cycle, with the knowledge that one year's budget might affect future plans and actions. In order to make effective use of the effect of past experiences on future decisions, cost information must relate to operational characteristics.

The following paragraphs will illustrate an annual comparison of budget items, suggest some explanations and raise some questions. In most instances, a school administration would carry these explanations and questions much further. Our intention is to stimulate additional examination. Only as a result, can the budgeting process become a more dynamic part of the growth of the system.

The budget categories and associated cost figures refer to those given in Exhibits 3.2 through 3.7. (Appendix A)

SUMMARY ELEMENTARY BUDGET (Exhibit 3.5)

The Elementary Budget has been increased 18 percent or $74,000 from 1968–69 to 1969–70. The major causes for this change are an increase of $57,000 in the area of Instruction, an increase of $26,000 in Plant and a reduction of $10,000 in the Instructional Support program.

Within the Instruction program, $49,000 of the increase can be attributed to the Elementary Academic programs, with increases at every grade level. The major differences occur in the first, third, fourth and sixth grades.

1.111 *First Grade* – There is no increase in the number of staff or, therefore, the number of first grade sections between the two

years. Salary increases are responsible for most of the difference. This could reflect either a general increase in professional salaries or an explicit attempt to improve the experience factor of the first grade staff. Additional analysis would be necessary to determine which of these was the case.

1.113 *Third Grade* – The major cause of the increase in this case is the addition of one teacher, resulting from the flow of student population through the system. A similar requirement at the fourth grade level should be anticipated in a year.

1.114 *Fourth Grade* – In this case, a para-professional has been added to the fourth grade staff.

1.116 *Sixth Grade* – The sixth grade, like the third and fourth grades, is experiencing an increase in students and has added another section and teacher as well as a para-professional.

Although the Enrichment program of Art, Music and elementary French represents a small increase in terms of the entire budget, the addition of an elementary French teacher represents a 50% increase in relative terms and merits explanation.

1.142 *Art* – The art program in 1968–69 was taught by the elementary music teacher. In 1969–70 this teacher will teach only music; classroom teachers will teach art.

1.145 *Elementary French* – In 1968–69, Milford shared the services of an elementary level French teacher with the union's other member schools. In 1969–70, Milford will use this teacher on a full time basis. This clearly reflects a program change in the elementary French area.

1.22 *Guidance* – In 1968–69, the U.S. Office of Education funded Milford's guidance program. This program has now been terminated, and there is no indication it will be reinstated. This, too, represents a major program change on the part of the school system.

There are also significant changes in the Plant program.

1.44 *Plant Capital* – This account was $11,000 more in 1968–69 than in 1969–70 because of major capital expenditures for con-

struction necessary during that school year.

1.45 *Debt Service* – The bonding for the Bales School has resulted in $33,000 increased cost in 1969–70.

The major reasons for change in the Elementary Program costs, therefore, are increased salaries and enrollment, higher costs in the area of Instruction and a concomitant increase in Plant, resulting, in turn, in higher carrying costs. There are minor differences in the program.

SECONDARY PROGRAM (Exhibit 3.6)

The Secondary Program shows an increase of $225,000 between the two years. The major changes include an $80,000 increase in the Instruction program and a $120,000 increase in Plant. Within the Instruction program, $65,000 of the increase concerns the Academic area. It represents, for the most part, an approximate 10 percent increase in professional salaries as well as the addition of staff members to meet the growing enrollment.

2.123 *Mathematics* – During 1968–69, mathematics represented the lowest relative level of financial input of the four major academic areas of English, mathematics, science and social studies. Not only were class sizes larger in 1968–69, but also the experience factor and consequent salary level of the mathematics faculty were lower. Steps have been taken to correct this differential, and an increased number of experienced faculty have been assigned to this area, making mathematics comparable to science and social studies in 1969–70. The introduction of a computer terminal has added further expense. A later section of this chapter will go into more detail regarding this program area.

2.133 *Industrial Arts* – The number of instructors in Industrial Arts has increased from four to five. Of interest here is whether the increase was made to meet increased demand or to enhance the program.

2.21 *Library and AV* – This account has increased 50 percent. Much of the increase is due to the acquisition of new audio-visual equipment. Expenditures for books and periodicals also have been

increased.

2.45 *Debt Service* – The new junior high school represents an increased capital carrying cost of almost $85,000.

Summarizing the changes in the Secondary Program, we note a rising cost of instruction, principally due to increased salaries and enrollment. Moves have been made to change the resources in certain programs such as mathematics. Audio-visual aids have been expanded. The new junior high school building has created significant new debt service costs.

System costs (Exhibit 3.7) did not change markedly in total from one year to the next but program costs did. Transportation and Health Services costs increased, as did the Supervisory Union charge. Loss of land held in 1968–69 resulted in a $12,000 reduction.

One can gain a different sort of insight by analyzing program expenditures expressed in terms of dollars per pupil. (A selected set of figures is given in Appendix C.) The enrollment base used was that of the 1968–69 school year. Whenever possible, allocations are made only for those pupils who benefited from the program category in question. For example, system-wide expenses unallocated by level are spread equally over all pupils in the system. Expenditures for instruction in art, music and French at the elementary level are shared by all elementary pupils, though they clearly apply more to some than to others. These discrepancies could be resolved in the future if sufficient information were available.

Despite their more or less unavoidable shortcomings, the tables in Appendix C provide informative comparisons between years, levels, programs, and objects of expenditure, particularly in the areas of instruction and instructional support. The tables and comparisons reveal features of the system that were not readily visible before the budget was recast in program-oriented format. They give a first, though crude, feel for the relationship of cost to performance.

In addition to an overall analysis of the program budget, it is

possible to do a detailed analysis of a given program element. We will use the secondary level mathematics program as our model.

Exhibit 4.1 gives a quantitative description of the inputs to the mathematics program at the secondary level of the Milford School System. These inputs are represented both in direct terms, such as number of pupils enrolled in mathematics courses, number of equivalent full-time teachers and cost; and also in derived measures, such as average class size, cost per pupil and cost per teacher. 1968–69 and 1969–70 data are shown with the percentage change between the two years.

In this example, the student enrollment estimate has been kept constant for the 1969–70 budget and, as a result, the indicated changes reflect program modifications exclusive of enrollment changes. Naturally, to the extent that enrollment increases, the relative change for average class size increases and cost per pupil decreases. Information was not available to compute effect of enrollment changes, since this work was done prior to the 1969–70 school year.

Exhibit 4.2 shows the effect of a 20 percent change in such factors as class size, cost per teacher, cost of textbooks and supplies. These are measured in terms of the mathematics program cost itself, cost of secondary instruction, and total costs for the secondary level.

Also shown are the change equivalents of these inputs. For example, a 20 percent change in class size would cost approximately as much as a 1600 percent change in textbooks. This is merely one example of the variety of tradeoffs an administrator can make within a fixed expenditure.

Not shown, but also of possible interest, are comparisons between any of the program areas. Many such comparisons may be made from figures such as those presented in this program-oriented budget. Others require further computation or additional collection of information.

This study used only normally collected information, except when material on allocation of personnel assignments to instruc-

tional programs was needed to determine costs by program. It would be possible to maintain more detailed records than those kept currently and to create a more detailed breakdown of program costs and thorough analysis of changes. But such developments must be weighed carefully in terms of both costs and expected usefulness, since more work and expense are involved. Eventually, Milford, or any school system, will reach a point when the law of diminishing returns will make collection and use of more detailed budgetary information impractical.

Exhibit 4.1

2.123 Mathematics Program

	1968–69	1969–70	% Change
Student Enrollment	1040	1040 (est.)	2
Number of Teachers	8.4	9.7 (budgeted)	15
Program Cost:			
Salaries	$51,000	$70,720	39
Benefits, etc.	4,428	7,610	73
Textbooks	1,035	1,234	19
Supplies, etc.	2,910	5,175	74
	$59,373	$84,739	42%
Average Class Size	25.4	21.8 (est.)	(-14%)
Cost per Student	$57.00	$81.50	42
Cost per Teacher	$7050	$8750	24

Exhibit 4.2

Some Effects of Possible Changes in Program 2.123 – Mathematics*

A Change of 20% in the Items Listed Below Implies the Changes Listed in Columns to Right	In Cost	In % of Program Cost	In % of Secondary Academic Instruction Cost	In % of Total Secondary Level Cost
Class Size (reduction)	$19,600	23.2%	5.4%	2.3%
Cost per Teacher (e.g., more pay or less load)	15,650	18.5	4.3	1.85
Cost of Textbooks	247	0.29	0.068	0.029
Cost of Supplies, etc.	1,035	1.22	0.28	0.12

Equivalent Changes

A Change of 20% is Equivalent in Cost to Any One of the Percentage Changes Listed in Columns to Right	In Class Size	In Cost/Teacher	In Text Costs	In Other Costs
Class Size (reduction)	20%	25%	1590%	390%
Cost per Teacher	16	20	1270	303
Cost of Textbooks	0.25	0.33	20	4.8
Cost of Supplies, etc.	1.06	1.32	84	20

*Based on 1969–70 Budget.

5

PPBS and Control

Organizations need effective controls to assure the success of budgeted programs, to detect necessary changes and to help determine the cause of program failures. They must depend on staff to carry out such controls; budgets, by themselves, do not control expenditures; people do. Therefore, the three most significant methods to improve expenditure controls all stress staff involvement. They are: 1) the assignment of responsibility for budget preparation and expenditure control; 2) the involvement of certain staff members in almost all stages of the budgeting process; and 3) the establishment of an encumbrance purchase order system based on staff approval.

Obviously, any organization with a workable line-item budget can utilize the three above-mentioned methods to effect a degree of financial control. However, PPBS provides increased visibility for everyone involved with the budget, and, therefore, permits far more control than its line-item counterpart.

The importance of delegating authority to specific individuals is obvious; it is impossible for one person (usually the superintendent) to plan and control the total operation effectively. Adequate control is possible only when authority is delegated downward and budgeting efforts are decentralized. Every expenditure contemplated should fall within the jurisdiction of the individual responsible for that area's management. Involved staff members can participate in dialogues with administrators and school board members can review staff program plans individually and relate those plans to other facets of the total program. PPBS enables them to see relationships which facilitate valid judgments about which expenditures are nec-

essary, which are desirable but not feasible in relation to other program expenditures, and which are completely unnecessary.

The institution of a purchase order system requiring a staff member's approval of expenditures can be an even more effective control measure with a program-oriented budget. Administrators frequently have a purchase order system already in operation, although one person (usually the business manager) is responsible for approving all expenditures. All he can do, however, is relate the desired purchase to the approved budget and sign the purchase order if the item is budgeted. He is in no position to know whether an expenditure is appropriate at the given time. A staff member in charge of a specific program area can make such decisions with far more insight and accuracy.

The school administration and school committee should examine periodically the current status of expenditures. A formal reporting system can provide them with the information needed to do so. At present, most schools use a reporting system that compares line-item expenditures to date with the line-item allotment in the annual budget. The difference represents funds available for expenditure. This form of control report implies that expenditures at any point in time equal the proportion of the year which has transpired. This is often untrue. For example, most school systems purchase a major portion of their books and supplies during the summer months.

School administrators can improve their reporting systems in several ways. First, staff members in charge of program areas can make estimates of expenditures necessary for the rest of the year and compare these with the funds available. This significant improvement gives each spender the responsibility for informing the school administration and school committee in advance whether or not he is going to be over or under the budget in a given category. (See example of format below.)

Budget Category	Annual Budget	Expended to Date	Available	Estimate to Year End	Variance

A second method for improving reporting systems is to divide the annual budget into quarters and compare actual expenditures

with the budget – both for the present quarter and the cumulative quarter to date. (See example below.)

Budget	Quarter		Year to Date	
Category	Budget	Actual	Budget	Actual

This type of control report also will provide material for useful trend analyses and can be refined to show the relationship between annual expenditures and the annual budget. (See example below.)

Budget	This Quarter		Quarters to Date		Year	
Category	Budget	Actual	Budget	Actual	Budget	Estimate

It would be possible to use these same concepts on a monthly basis. (See example below.)

Program	Month		Year to Date	
Category	Budget	Actual	Budget	Actual

or

Program	Month		Year to Date		Year	
Category	Budget	Actual	Budget	Actual	Budget	Estimate

Selection of the most appropriate form of control report depends upon the situation and aspirations of the management. Certainly the size and complexity of the school system has a bearing, as well as the degree of decentralization introduced. In all school systems, a major portion of the expenditures represents salaries, and, to the extent that such costs are relatively noncontrollable and fixed in the short run, very frequent reporting may be unnecessary.

No matter what method of control reporting is used, staff members with area responsibility should report program progress periodically to the school administration and/or school committee. Most likely, these reports would be made in conjunction with the preparation and submission of control reports. At review meetings, staff members could describe their programs' progress or problems, the reasons for variances and the corrective actions taken. If such review meetings seem too formal, each staff member might be requested to submit periodic written reports on his program's status.

6

Long-Range Planning

Virtually any decisions made today – changes in the program, staffing, buildings, etc. – influence the future as well as the present. Changes in programming affect a student's educational career; changes in staffing, class load, and salary administration all affect the quality of education; and decisions about building design affect the programs offered and the teaching methodology employed, as well as the associated cost of both.

Long-range planning, therefore, is a necessity and once a school's administration has an efficient program-oriented budget with an effective short-range planning and control system, it must begin to study and develop a long-range planning process.

The objective of such a process is to look at the future direction of the organization in terms of its goals, its programs for achieving them and the financial implications involved.

Exhibit 6.1 provides a conceptual scheme for long-range planning within a public school system. It shows the interrelated sequencing of steps necessary for developing and maintaining a long-range plan and annual budget, and indicates the organization levels responsible for various steps. These levels include the school committee, the school administration (superintendent, principals and business manager) and the school staff (principally, curriculum-area heads).

The sequence of steps may be divided into three stages: evaluation, development of the long-range plan, and establishment of the budget (the first year of the long-range plan). During the evalua-

tion, the school committee and administration listen to reports on the progress of the past year's various program areas. These reports are usually given by the responsible staff members; they then listen to feedback from the reviewers who provide direction for the development of their long-range planning. During this time, the school administration and teaching staff should be encouraged to identify new developments that might affect the system's future direction.

The review of a particular program area should be based upon a written statement by the responsible staff member explaining program objectives, content, staffing, supporting activities and facilities, and comparing actual performance with planned performance.

After his area is reviewed, the staff member should begin preparing future area plans. This planning process applies to curriculum heads in each academic area and to administrative personnel in areas such as transportation or maintenance that are not designated to a teaching faculty member. The school committee is responsible for establishing the system's overall educational and economic objectives, considering future enrollment probabilities, and approving the planning process schedule and appropriate forms for planning estimates. The administration integrates the objectives and projections of the school committee with the requirements and aspirations of the staff into a tentative long-range plan that includes both operating and capital expenditure.

If it were necessary to modify the plan, the school committee could ask for staff revisions. Several such interchanges might be necessary before an approved long-range plan evolves. It is then only a matter of detail to develop an annual operating budget and capital expenditure program. With costs collected by programs, the voting taxpayer, now able to determine the characteristics of the school program, is far better prepared to appraise it and vote on its acceptance.

The clearest way to indicate what might be included in a long-range plan for a public school system is to present a series of exhibits depicting the type of information needed. Exhibit 6.2 sug-

gests a Table of Contents for such a plan. The Introduction and Summary (Exhibit 6.3) would include highlights of the long-range plan – objectives for the system, overall guidelines, and any new features proposed for introduction; projections of population and enrollment changes, and the general direction of the field of education; and, finally, a summary of financial plans including the requirements for both capital and operating expenditures.

Enrollment projections (Exhibit 6.4) generally serve as the basic determinant in regard to expansion or redirection of existing educational programs.

The long-range plan, in outline, should have the same structure as the short-range budget. Exhibit 3.3 presents a framework showing how program plans might be included in the long-range plan. Exhibit 6.5 gives the outline of items necessary for a program area plan. These items include the long-range objectives – specific program area content; direct inputs required in terms of staffing, books, supplies, and equipment; indirect supporting inputs such as library, guidance, and student activities; and requirements in way of facilities and administrative support.

Once all the program plans have been developed, it is relatively simple to consolidate total staffing requirements.

As a result of increased enrollment and program or staffing changes, a capital plan reflecting increased facilities should be prepared.

Finally, given population projections, program design, staffing, and new facilities, a long-range operating plan may be developed in the same format as described previously for the annual budget.

Once the long-range plan has been developed and approved, the preparation of the annual program-oriented budget is, for all intents and purposes, complete – it is the first year of the long-range plan. If it cannot stand by itself, the entire long-range plan will be irrelevant as an indicator of the system direction. By adopting the first year of the long-range plan as its annual operating budget, a school system is saying, "This is where we are going, this is our long-range plan for getting there, and this year's budget reflects the first actions in achieving our plans."

Exhibit 6.1

Long-Range Planning System for Public Education

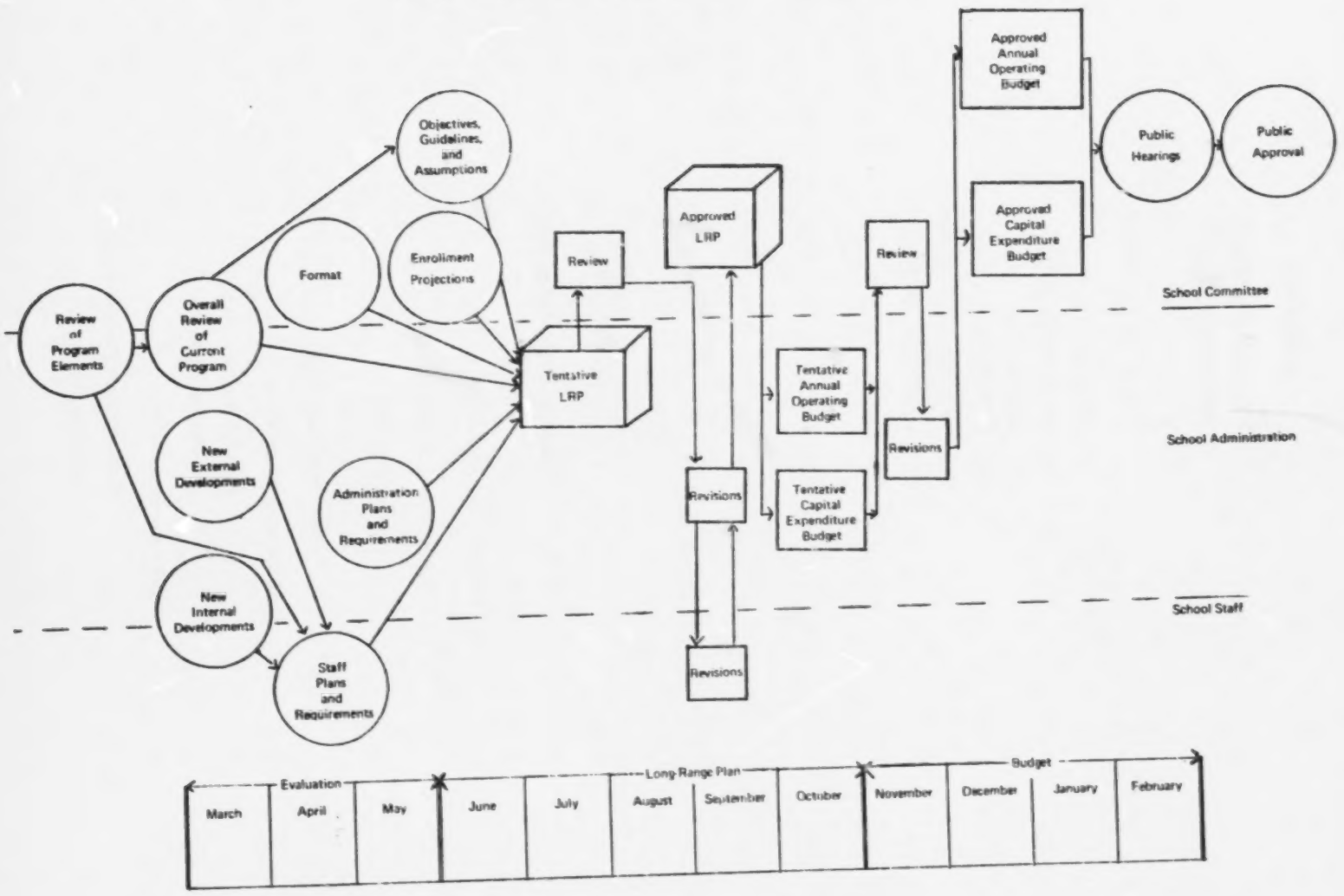


Exhibit 6.2

Long-Range Plan
ABC School District

TABLE OF CONTENTS

I. Introduction and Summary
II. Enrollment Projections
III. Program Areas
IV. Staffing Requirements
V. Long-Range Capital Plan
VI. Long-Range Operating Plan

Exhibit 6.3

Detail of Long-Range Plan

I. INTRODUCTION AND SUMMARY

Highlights of Long-Range Plan

- Objectives
- Guidelines
- New Features

Underlying Assumptions

- Population/Enrollment
- Educational System

Summary Financial Plan

- Capital Expenditures Program
- Operating Plan

Exhibit 6.4

Detail of Long-Range Plan

ENROLLMENT PROJECTIONS

Grade	Actual 68–69	Estimate 69–70	70–71	Forecast 71–72	72–73
K					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

FORECASTING ASSUMPTIONS

1 _____

2 _____

3 _____

4 _____

5 _____

6 _____

Exhibit 6.5

Program Plan for Each Category

A. LONG-RANGE OBJECTIVES:

B. SPECIFIC PROGRAM CONTENT:

C. RESOURCE REQUIREMENTS:

- (1) Direct Resources
  - (a) Staffing
  - (b) Textbooks
  - (c) Supplies
  - (d) Equipment
- (2) Supporting Resources
  - (a) Library and AV
  - (b) Guidance
  - (c) Student Activities
- (3) Plant
- (4) Administration

D. FINANCIAL PLAN:

Appendix A

The Milford School Budget in Punch Card Form

A.1 DESCRIPTION

We found it economical to put Milford's individual items on punch cards. This is particularly useful for rearranging the sequence in which the budget items are listed, and for printing listings of the budget and/or its parts. A full listing of the Milford school budget (1968–69 and 1969–70) is given in program-oriented form and then in line-item form in Appendix A.2 and Appendix A.3. The listings demonstrate the use of data processing equipment in its simplest form. Card punching, sorting and printing were the only processes involved. Although we could have used far more sophisticated devices, those mentioned above seemed suitable both to the needs and to the capabilities of a small school system.

In Appendix A.2 the budget is listed in sequence of program budget number (left hand column). This number is explained in Chapter 3 and in Exhibit 3.2. In Appendix A.3 the same budget items are listed according to the reporting (line-item) budget number (second column from left). Totals have been added where this has seemed helpful. These same totals could have been provided by the data processing equipment with a little more effort, but that was considered beyond the scope of this exercise.

The information that is listed in the various columns of the cards is described and explained below.

Columns 1–9 give the program budget number as described in Exhibit 3.2 and in Chapter 3.

Columns 13–25 give reporting (line-item) budget numbers as described in Exhibit 3.1 and in Chapter 3.

Columns 19–46 give a description of the budget item, usually in a form more suitable to the program-oriented budget than the reporting budget. For this reason, the listing by line item may tend to be confusing, since the same cards were used in each listing.

However, special heading cards, used for the line-item budget, should render the major categories of that listing comprehensible.

Columns 47–50 indicate the year to which the information applies. In our example, '6869' refers to the academic year 1968–69. Figures are also given here for 1969–70, as will be noted subsequently.

Column 52 tells what kind of information is found on the card. For example:

> *'1' indicates that the card gives an approved budget amount in dollars.*
>
> *'8' indicates either a heading card or a blank card used for spacing, each for the budget listed in line-item form.*
>
> *'9' indicates either a heading card or a blank card used for spacing, each for the budget listed in program-oriented form.*

In the case of heading and spacing cards, Column 53 tells whether it is a heading card ('1' in this column) or a spacing card ('2').

Columns 55–64 give the information described by the foregoing. This is the first of two columns of numerical information on the card. In the example, the budgeted figures are given in dollars and cents. A listing rounded off in dollars would be more suitable in many cases.

Columns 67–69 indicate what kind of information is found in the second column of data. In this example, '970' refers to the academic year 1969–70. Many other options are possible as well; for example, budgeted amount per pupil or percent of total budget (or some part of it). Codes have not been prepared for these or other cases of this sort since they have not yet been needed.

Columns 71–80 give the second set of data, as identified in Columns 67–69.

Appendix A.2

Punch Card Listing in Program-Oriented Sequence

1.		ELEMENTARY LEVEL		91	$401,451 – TOTAL – $475,355		
1.1				92			
1.1				92			
1.1		INSTRUCTION		91	$287,284 – TOTAL – $344,345		
1.10				92			
1.10		GENERAL INSTRUCTION		91	$ 735 – TOTAL – $ 680		
1.100.32	290	TRAVEL (TEACHERS)	6869	1	200.00	970	200.00
1.100.43	290	PROFESSIONAL BOOKS	6869	1	150.00	970	80.00
1.100.62	235	TV , 50 CTS PER PUPIL	6869	1	385.00	970	400.00
1.11				92			
1.11		ELEMENTARY ACADEMIC		91	$251,981 – TOTAL – $300,920		
1.111		FIRST GRADE		91	$ 51,550 – TOTAL – $ 58,502		
1.111.11	210	PROFESSIONAL SALARIES	6869	1	42,100.00	970	46,900.00
1.111.12	210	FRINGE BENEFITS	6869	1	336.00	970	380.00
1.111.13	850	FICA	6869	1	1,137.00	970	2,300.00
1.111.14	850	RETIREMENT	6869	1	2,130.00	970	2,450.00
1.111.21	210	OTHER SALARIES	6869	1	3,300.00	970	3,900.00
1.111.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.111.23	850	FICA	6869	1	145.00	970	150.00
1.111.24	850	RETIREMENT	6869	1	128.00	970	150.00
1.111.41	215	TEXTBOOKS	6869	1	634.00	970	805.00
1.111.44	230	SUPPLIES	6869	1	1,254.00	970	1,407.00
1.111.51	1267	EQUIPMENT	6869	1	330.00	970	.00
1.112		SECOND GRADE		91	$ 48,376 – TOTAL – $ 52,684		
1.112.11	210	PROFESSIONAL SALARIES	6869	1	38,900.00	970	42,400.00
1.112.12	210	FRINGE BENEFITS	6869	1	336.00	970	380.00
1.112.13	850	FICA	6869	1	1,050.00	970	2,200.00
1.112.14	850	RETIREMENT	6869	1	1,968.00	970	2,200.00
1.112.21	210	OTHER SALARIES	6869	1	3,300.00	970	3,300.00
1.112.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.112.23	850	FICA	6869	1	145.00	970	150.00
1.112.24	850	RETIREMENT	6869	1	128.00	970	150.00
1.112.41	215	TEXTBOOKS	6869	1	727.00	970	674.00
1.112.44	230	SUPPLIES	6869	1	1,436.00	970	1,170.00
1.112.51	1267	EQUIPMENT	6869	1	330.00	970	.00
1.113		THIRD GRADE		91	$ 38,224 – TOTAL – $ 48,737		
1.113.11	210	PROFESSIONAL SALARIES	6869	1	33,000.00	970	41,900.00
1.113.12	210	FRINGE BENEFITS	6869	1	280.00	970	375.00
1.113.13	850	FICA	6869	1	891.00	970	2,200.00
1.113.14	850	RETIREMENT	6869	1	1,670.00	970	2,200.00
1.113.21	210	OTHER SALARIES	6869	1	.00	970	.00
1.113.22	210	FRINGE BENEFITS	6869	1	.00	970	.00
1.113.23	850	FICA	6869	1	.00	970	.00
1.113.24	850	RETIREMENT	6869	1	.00	970	.00
1.113.41	215	TEXTBOOKS	6869	1	710.00	970	750.00
1.113.44	230	SUPPLIES	6869	1	1,403.00	970	1,312.00
1.113.51	1267	EQUIPMENT	6869	1	270.00	970	.00
1.114		FOURTH GRADE		91	$ 41,118 – TOTAL – $ 48,948		
1.114.11	210	PROFESSIONAL SALARIES	6869	1	35,700.00	970	39,500.00
1.114.12	210	FRINGE BENEFITS	6869	1	280.00	970	315.00
1.114.13	850	FICA	6869	1	964.00	970	2,050.00

1.114.14	850	RETIREMENT	6869	1	1,806.00	970	2,050.00
1.114.21	210	OTHER SALARIES	6869	1	.00	970	2,800.00
1.114.22	210	FRINGE BENEFITS	6869	1	.00	970	60.00
1.114.23	850	FICA	6869	1	.00	970	100.00
1.114.24	850	RETIREMENT	6869	1	.00	970	100.00
1.114.41	215	TEXTBOOKS	6869	1	705.00	970	717.00
1.114.44	230	SUPPLIES	6869	1	1,393.00	970	1,256.00
1.114.51	1267	EQUIPMENT	6869	1	270.00	970	.00
1.115		FIFTH GRADE		91	$ 38,284 – TOTAL – $ 42,472		
1.115.11	210	PROFESSIONAL SALARIES	6869	1	33,100.00	970	36,400.00
1.115.12	210	FRINGE BENEFITS	6869	1	280.00	970	315.00
1.115.13	850	FICA	6869	1	894.00	970	1,900.00
1.115.14	850	RETIREMENT	6869	1	1,675.00	970	1,900.00
1.115.21	210	OTHER SALARIES	6869	1	.00	970	.00
1.115.22	210	FRINGE BENEFITS	6869	1	.00	970	.00
1.115.23	850	FICA	6869	1	.00	970	.00
1.115.24	850	RETIREMENT	6869	1	.00	970	.00
1.115.41	215	TEXTBOOKS	6869	1	694.00	970	711.00
1.115.44	230	SUPPLIES	6869	1	1,371.00	970	1,246.00
1.115.51	1267	EQUIPMENT	6869	1	270.00	970	.00
1.116		SIXTH GRADE		91	$ 34,429 – TOTAL – $ 49,577		
1.116.11	210	PROFESSIONAL SALARIES	6869	1	29,800.00	970	39,300.00
1.116.12	210	FRINGE BENEFITS	6869	1	224.00	970	315.00
1.116.13	850	FICA	6869	1	805.00	970	2,050.00
1.116.14	850	RETIREMENT	6869	1	1,508.00	970	2,050.00
1.116.21	210	OTHER SALARIES	6869	1	.00	970	3,600.00
1.116.22	210	FRINGE BENEFITS	6869	1	.00	970	60.00
1.116.23	850	FICA	6869	1	.00	970	150.00
1.116.24	850	RETIREMENT	6869	1	.00	970	150.00
1.116.41	215	TEXTBOOKS	6869	1	629.00	970	693.00
1.116.44	230	SUPPLIES	6869	1	1,243.00	970	1,209.00
1.116.51	1267	EQUIPMENT	6869	1	220.00	970	.00
1.14				92			
1.14		ELEMENTARY ENRICHMENT		91	$ 9,239 – TOTAL – $ 13,740		
1.142		ART		91	$ 3,099 – TOTAL – $ —		
1.142.11	210	PROFESSIONAL SALARIES	6869	1	2,850.00	970	.00
1.142.12	210	FRINGE BENEFITS	6869	1	28.00	970	.00
1.142.13	850	FICA	6869	1	77.00	970	.00
1.142.14	850	RETIREMENT	6869	1	144.00	970	.00
1.143		MUSIC		91	$ 3,099 – TOTAL – $ 6,880		
1.143.11	210	PROFESSIONAL SALARIES	6869	1	2,850.00	970	6,220.00
1.143.12	210	FRINGE BENEFITS	6869	1	28.00	970	60.00
1.143.13	850	FICA	6869	1	77.00	970	300.00
1.143.14	850	RETIREMENT	6869	1	144.00	970	300.00
1.145		ELEMENTARY FRENCH		91	$ 3,041 – TOTAL – $ 6,860		
1.145.11	210	PROFESSIONAL SALARIES	6869	1	2,800.00	970	6,200.00
1.145.12	210	FRINGE BENEFITS	6869	1	23.00	970	60.00
1.145.13	850	FICA	6869	1	76.00	970	300.00
1.145.14	850	RETIREMENT	6869	1	142.00	970	300.00
1.15				92			
1.15		SPECIAL EDUCATION		91	$ 20,194 – TOTAL – $ 23,765		
1.151		SPECIAL CLASS		91	$ 12,137 – TOTAL – $ 13,845		
1.151.11	1510	PROFESSIONAL SALARIES	6869	1	7,100.00	970	7,900.00
1.151.12	210	FRINGE BENEFITS	6869	1	56.00	970	65.00
1.151.13	1580	FICA	6869	1	192.00	970	730.00
1.151.14	1580	RETIREMENT	6869	1	360.00	970	730.00

1.151.21	1510	OTHER SALARIES	6869	1	2,100.00	970	2,800.00
1.151.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.151.23	1580	FICA	6869	1	92.00	970	150.00
1.151.24	1580	RETIREMENT	6869	1	81.00	970	150.00
1.151.32	1515	FIELD TRIPS	6869	1	200.00	970	100.00
1.151.401	1530	INSTRUCTIONAL MATERIALS	6869	1	1,200.00	970	425.00
1.151.402	1590	PETTY CASH	6869	1	100.00	970	275.00
1.151.51	1527	EQUIPMENT	6869	1	600.00	970	460.00
1.152		TRAINABLE CLASS		91	$ 8,057 – TOTAL – $		9,920
1.152.11	1550	PROFESSIONAL SALARIES	6869	1	4,285.00	970	6,000.00
1.152.12	210	FRINGE BENEFITS	6869	1	56.00	970	65.00
1.152.13	1550	FICA	6869	1	132.00	970	250.00
1.152.14	1550	RETIREMENT	6869	1	216.00	970	245.00
1.152.21	1550	OTHER SALARIES	6869	1	3,000.00	970	3,000.00
1.152.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.152.23	1550	FICA	6869	1	196.00	970	150.00
1.152.24	1550	RETIREMENT	6869	1	116.00	970	150.00
1.16				92			
1.16		SUBSTITUTES		91	$ 5,135 – TOTAL – $		5,250
1.160.11	210	PROFESSIONAL SALARIES	6869	1	5,000.00	970	5,000.00
1.160.13	850	FICA	6869	1	135.00	970	250.00
1.2				92			
1.2				92			
1.2		INSTRUCTIONAL SUPPORT		91	$ 18,236 – TOTAL – $		8,905
1.21				92			
1.21		LIBRARY AND AV		91	$ 3,580 – TOTAL – $		4,345
1.210.11	210	PROFESSIONAL SALARIES	6869	1	.00	970	.00
1.210.12	210	FRINGE BENEFITS	6869	1	.00	970	.00
1.210.13	850	FICA	6869	1	.00	970	.00
1.210.14	850	RETIREMENT	6869	1	.00	970	.00
1.210.421	220	TEXTBOOKS	6869	1	1,500.00	970	1,300.00
1.210.422	220	PERIODICALS	6869	1	80.00	970	120.00
1.210.45	220	AV SUPPLIES	6869	1	2,000.00	970	1,850.00
1.210.51	1267	EQUIPMENT	6869	1	.00	970	1,075.00
1.22				92			
1.22		GUIDANCE		91	$ 10,644 – TOTAL –		
1.220.11	1600	PROFESSIONAL SALARIES	6869	1	8,300.00	970	.00
1.220.12	1600	FRINGE BENEFITS	6869	1	.00	970	.00
1.220.13	1600	FICA	6869	1	224.00	970	.00
1.220.14	1600	RETIREMENT	6869	1	420.00	970	.00
1.220.32	1600	TRAVEL	6869	1	500.00	970	.00
1.220.44	1600	SUPPLIES	6869	1	1,000.00	970	.00
1.220.62	1600	TELEPHONE	6869	1	200.00	970	.00
1.23				92			
1.23		STUDENT ACTIVITIES		91	$ 200 – TOTAL – $		200
1.230.32	500	FIELD TRIPS	6869	1	150.00	970	150.00
1.230.60	290	ASSEMBLIES	6869	1	50.00	970	50.00
1.25				92			
1.25		READING CONSULTANT		91	$ 3,902 – TOTAL – $		4,360
1.250.11	210	PROFESSIONAL SALARIES	6869	1	3,600.00	970	3,960.00
1.250.12	210	FRINGE BENEFITS	6869	1	23.00	970	.00
1.250.13	850	FICA	6869	1	97.00	970	200.00
1.250.14	850	RETIREMENT	6869	1	182.00	970	200.00
1.3				92			
1.3				92			
1.3		OTHER SERVICES		91	$ 2,867 – TOTAL – $		2,680

1.33				92			
1.33		SPEECH THERAPIST		91			
1.330.11	210	PROFESSIONAL SALARIES	6869	1	2,640.00	970	2,480.00
1.330.12	210	FRINGE BENEFITS	6869	1	23.00	970	.00
1.330.13	850	FICA	6869	1	71.00	970	100.00
1.330.14	850	RETIREMENT	6869	1	133.00	970	100.00
1.4				92			
1.4				92			
1.4		PLANT		91	$ 75,957 – TOTAL – $102,030		
1.41				92			
1.41		STAFF		91	$ 20,740 – TOTAL – $ 22,900		
1.410.21	610	OTHER SALARIES	6869	1	18,950.00	970	19,750.00
1.410.22	210	FRINGE BENEFITS	6869	1	224.00	970	250.00
1.410.23	850	FICA	6869	1	834.00	970	1,450.00
1.410.24	850	RETIREMENT	6869	1	732.00	970	1,450.00
1.42				92			
1.42		OPERATIONS		91	$ 16,505 – TOTAL – $ 18,405		
1.420		GENERAL OPERATIONS		91			
1.420.44	630	SUPPLIES	6869	1	2,975.00	970	3,500.00
1.420.61	635	INTERCOM	6869	1	550.00	970	575.00
1.421		HEAT		91			
1.421.601	640	HEAT, GARDEN STREET	6869	1	2,500.00	970	2,300.00
1.421.602	640	HEAT, JACQUES	6869	1	2,300.00	970	2,300.00
1.421.603	640	HEAT, BALES	6869	1	2,000.00	970	3,300.00
1.422		UTILITIES		91			
1.422.601	645	LIGHTS, GARDEN STREET	6869	1	1,300.00	970	1,300.00
1.422.602	645	WATER, GARDEN STREET	6869	1	150.00	970	150.00
1.422.603	645	LIGHTS, JACQUES	6869	1	2,200.00	970	2,200.00
1.422.604	645	WATER, JACQUES	6869	1	180.00	970	180.00
1.422.605	645	LIGHTS, BALES	6869	1	1,500.00	970	1,500.00
1.422.606	645	WATER, BALES	6869	1	200.00	970	200.00
1.422.621	645	TELEPHONE, GARDEN STREET	6869	1	250.00	970	250.00
1.422.622	645	TELEPHONE, JACQUES	6869	1	400.00	970	400.00
1.422.623	645	TELEPHONE, BALES	6869	1	.00	970	250.00
1.43				92			
1.43		MAINTENANCE		91	$ 8,000 – TOTAL – $ 8,660		
1.430.541	726	GENERAL REPAIRS	6869	1	200.00	970	600.00
1.430.542	766	REPAIRS TO BUILDINGS	6869	1	3,300.00	970	.00
1.430.62	735	GENERAL SERVICES	6869	1	4,500.00	970	.00
1.431.53	726	EQUIPMENT, BALES	6869	1	.00	970	125.00
1.431.62	735	SERVICES, BALES	6869	1	.00	970	7,000.00
1.432.62	735	SERVICES, GARDEN STREET	6869	1	.00	970	900.00
1.433.53	726	EQUIPMENT, JACQUES	6869	1	.00	970	35.00
1.44				92			
1.44		CAPITAL		91	$ 19,050 – TOTAL – $ 7,841		
1.441.51	1266	NEW EQUIPMENT	6869	1	.00	970	2,800.00
1.441.52	725	REPLACE EQUIPMENT	6869	1	1,050.00	970	4,291.00
1.442.60	1266	BUILDINGS	6869	1	10,000.00	970	.00
1.442.62	1266	BUILDINGS	6869	1	8,000.00	970	.00
1.443.51	735	SITES	6869	1	.00	970	750.00
1.45				92			
1.45		DEBT SERVICE		91	$ 11,662 – TOTAL – $ 44,224		
1.451.601	1370	PRINCIPAL, JACQUES	6869	1	10,000.00	970	10,000.00
1.451.602	1370	PRINCIPAL, BALES	6869	1	.00	970	14,000.00
1.452.601	1371	INTEREST, JACQUES	6869	1	1,650.00	970	1,210.00
1.452.602	1371	INTEREST, BALES	6869	1	.00	970	12,555.00

1.452.603	1371	INTEREST – 1968, BALES	6869	1	.00	970	6,435.00
1.453.601	1372	CHARGES, JACQUES	6869	1	12.00	970	12.00
1.453.602	1372	CHARGES, BALES	6869	1	.00	970	12.00
1.5				92			
1.5				92			
1.5		ADMINISTRATION		91	$ 17,017 – TOTAL – $ 17,385		
1.51				92			
1.51		STAFF		91	$ 15,127 – TOTAL – $ 16,275		
1.510.11	210	PROFESSIONAL SALARIES	6869	1	10,200.00	970	11,200.00
1.510.12	210	FRINGE BENEFITS	6869	1	56.00	970	65.00
1.510.13	850	FICA	6869	1	276.00	970	450.00
1.510.14	850	RETIREMENT	6869	1	516.00	970	450.00
1.510.21	210	OTHER SALARIES	6869	1	3,300.00	970	3,300.00
1.510.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.510.23	850	FICA	6869	1	146.00	970	150.00
1.510.24	350	RETIREMENT	6869	1	127.00	970	150.00
1.510.32	290	TRAVEL	6869	1	450.00	970	450.00
1.52				92			
1.52		OPERATIONS		91	$ 1,890 – TOTAL – $ 1,110		
1.520.441	290	OFFICE SUPPLIES	6869	1	190.00	970	325.00
1.520.442	290	REPORT CARDS	6869	1	100.00	970	50.00
1.520.52	725	EQUIPMENT REPLACEMENT	6869	1	.00	970	170.00
1.520.54	726	EQUIPMENT REPAIRS	6869	1	.00	970	45.00
1.526.62	235	NEEDS	6869	1	1,600.00	970	520.00
2.				92			
2.				92			
2.				92			
2.		SECONDARY LEVEL		91	$849,288 – TOTAL – $1,074,629		
2.1				92			
2.1				92			
2.1		INSTRUCTION		91	$516,874 – TOTAL – $600,397		
2.10				92			
2.10		GENERAL INSTRUCTION		91	$ 1,165 – TOTAL – $ 1,350		
2.100.32	290	TRAVEL (TEACHERS)	6869	1	350.00	970	500.00
2.100.43	290	PROFESSIONAL BOOKS	6869	1	200.00	970	200.00
2.100.62	235	TV , 50 CTS PER PUPIL	6869	1	615.00	970	650.00
2.12				92			
2.12		SECONDARY ACADEMIC		91	$364,140 – TOTAL – $429,385		
2.121		ENGLISH		91	$ 89,427 – TOTAL – $ 99,743		
2.121.11	210	PROFESSIONAL SALARIES	6869	1	75,900.00	970	86,420.00
2.121.12	210	FRINGE BENEFITS	6869	1	627.00	970	775.00
2.121.13	850	FICA	6869	1	2,049.00	970	4,200.00
2.121.14	850	RETIREMENT	6869	1	3,841.00	970	4,500.00
2.121.41	215	TEXTBOOKS	6869	1	3,380.00	970	3,000.00
2.121.44	230	SUPPLIES	6869	1	3,560.00	970	843.00
2.121.51	1267	NEW EQUIPMENT	6869	1	70.00	970	5.00
2.122		FOREIGN LANGUAGE		91	$ 47,005 – TOTAL – $ 51,366		
2.122.11	210	PROFESSIONAL SALARIES	6869	1	40,500.00	970	43,980.00
2.122.12	210	FRINGE BENEFITS	6869	1	302.00	970	370.00
2.122.13	850	FICA	6869	1	1,094.00	970	2,150.00
2.122.14	850	RETIREMENT	6869	1	2,049.00	970	2,300.00
2.122.41	215	TEXTBOOKS	6869	1	1,520.00	970	2,100.00
2.122.44	230	SUPPLIES	6869	1	1,340.00	970	232.00
2.122.51	1267	NEW EQUIPMENT	6869	1	.00	970	34.00
2.122.54	726	REPAIRS, LANGUAGE LAB	6869	1	200.00	970	200.00
2.123		MATHEMATICS		91	$ 59,373 – TOTAL – $ 84,740		

2.123.11	210	PROFESSIONAL SALARIES	6869	1	51,000.00	970	70,720.00
2.123.12	210	FRINGE BENEFITS	6869	1	470.00	970	610.00
2.123.13	850	FICA	6869	1	1,377.00	970	3,400.00
2.123.14	850	RETIREMENT	6869	1	2,581.00	970	3,600.00
2.123.41	215	TEXTBOOKS	6869	1	1,035.00	970	1,234.00
2.123.44	230	SUPPLIES	6869	1	2,910.00	970	26.00
2.123.51	1267	NEW EQUIPMENT	6869	1	.00	970	150.00
2.123.62	235	COMPUTER TERMINAL	6869	1	.00	970	5,000.00
2.124		SCIENCE		91	$ 66,710 – TOTAL – $ 79,476		
2.124.11	210	PROFESSIONAL SALARIES	6869	1	55,500.00	970	66,580.00
2.124.12	210	FRINGE BENEFITS	6869	1	482.00	970	685.00
2.124.13	850	FICA	6869	1	1,498.00	970	3,400.00
2.124.14	850	RETIREMENT	6869	1	2,808.00	970	3,400.00
2.124.41	215	TEXTBOOKS	6869	1	1,270.00	970	1,386.00
2.124.44	230	SUPPLIES	6869	1	2,730.00	970	2,164.00
2.124.51	1267	NEW EQUIPMENT	6869	1	2,022.00	970	1,728.00
2.124.52	725	REPLACE EQUIPMENT	6869	1	.00	970	33.00
2.124.54	726	EQUIPMENT REPAIRS	6869	1	400.00	970	100.00
2.125		SOCIAL STUDIES		91	$ 71,075 – TOTAL – $ 80,010		
2.125.11	210	PROFESSIONAL SALARIES	6869	1	61,400.00	970	69,100.00
2.125.12	210	FRINGE BENEFITS	6869	1	470.00	970	630.00
2.125.13	850	FICA	6869	1	1,658.00	970	3,350.00
2.125.14	850	RETIREMENT	6869	1	3,107.00	970	3,550.00
2.125.41	215	TEXTBOOKS	6869	1	1,885.00	970	3,350.00
2.125.44	230	SUPPLIES	6869	1	2,430.00	970	30.00
2.125.51	1267	NEW EQUIPMENT	6869	1	125.00	970	.00
2.126		PHYSICAL EDUCATION		91	$ 30,550 – TOTAL – $ 34,050		
2.126.11	210	PROFESSIONAL SALARIES	6869	1	27,200.00	970	30,200.00
2.126.12	210	FRINGE BENEFITS	6869	1	224.00	970	250.00
2.126.13	850	FICA	6869	1	734.00	970	1,550.00
2.126.14	850	RETIREMENT	6869	1	1,376.00	970	1,550.00
2.126.44	230	SUPPLIES	6869	1	.00	970	500.00
2.126.51	1267	NEW EQUIPMENT	6869	1	516.00	970	.00
2.126.54	726	EQUIPMENT REPAIR	6869	1	500.00	970	.00
2.13				92			
2.13		SECONDARY VOCATIONAL		91	$ 93,351 – TOTAL – $108,781		
2.131		BUSINESS EDUCATION		91	$ 36,478 – TOTAL – $ 37,983		
2.131.11	210	PROFESSIONAL SALARIES	6869	1	26,800.00	970	30,000.00
2.131.12	210	FRINGE BENEFITS	6869	1	212.00	970	250.00
2.131.13	850	FICA	6869	1	724.00	970	1,550.00
2.131.14	850	RETIREMENT	6869	1	1,358.00	970	1,550.00
2.131.41	215	TEXTBOOKS	6869	1	360.00	970	190.00
2.131.44	230	SUPPLIES	6869	1	826.00	970	949.00
2.131.51	1267	NEW EQUIPMENT	6869	1	1,766.00	970	.00
2.131.52	725	REPLACE EQUIPMENT	6869	1	2,174.00	970	1,199.00
2.131.53	727	SERVICE EQUIPMENT	6869	1	915.00	970	1,335.00
2.131.611	235	KEY PUNCH RENTAL	6869	1	1,300.00	970	900.00
2.131.612	235	DICTAPHONE RENTAL	6869	1	45.00	970	60.00
2.132		HOME ECONOMICS		91	$ 21,435 – TOTAL – $ 23,739		
2.132.11	210	PROFESSIONAL SALARIES	6869	1	18,500.00	970	20,000.00
2.132.12	210	FRINGE BENEFITS	6869	1	168.00	970	185.00
2.132.13	850	FICA	6869	1	500.00	970	1,000.00
2.132.14	850	RETIREMENT	6869	1	936.00	970	1,000.00
2.132.41	215	TEXTBOOKS	6869	1	210.00	970	400.00
2.132.44	230	SUPPLIES	6869	1	736.00	970	1,030.00
2.132.51	1267	NEW EQUIPMENT	6869	1	44.00	970	24.00

2

2.132.52	725	REPLACE EQUIPMENT	6869	1	241.00	970	.00
2.132.54	726	REPAIR EQUIPMENT	6869	1	100.00	970	100.00
2.133		INDUSTRIAL ARTS		91	$ 35,438 – TOTAL – $ 47,059		
2.133.11	210	PROFESSIONAL SALARIES	6869	1	29,500.00	970	38,800.00
2.133.12	210	FRINGE BENEFITS	6869	1	224.00	970	315.00
2.133.13	850	FICA	6869	1	796.00	970	2,000.00
2.133.14	850	RETIREMENT	6869	1	1,493.00	970	2,000.00
2.133.41	215	TEXTBOOKS	6869	1	315.00	970	480.00
2.133.44	230	SUPPLIES	6869	1	1,140.00	970	3,119.00
2.133.51	1267	NEW EQUIPMENT	6869	1	1,570.00	970	345.00
2.133.54	726	EQUIPMENT REPAIRS	6869	1	400.00	970	.00
2.14				92			
2.14		SECONDARY ENRICHMENT		91	$ 45,358 – TOTAL – $ 47,971		
2.141		READING		91	$ 18,497 – TOTAL – $ 16,954		
2.141.11	210	PROFESSIONAL SALARIES	6869	1	14,400.00	970	15,100.00
2.141.12	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.141.13	850	FICA	6869	1	389.00	970	750.00
2.141.14	850	RETIREMENT	6869	1	729.00	970	750.00
2.141.41	215	TEXTBOOKS	6869	1	640.00	970	210.00
2.141.44	230	SUPPLIES	6869	1	496.00	970	19.00
2.141.51	1267	NEW EQUIPMENT	6869	1	1,731.00	970	.00
2.142		ART		91	$ 14,072 – TOTAL – $ 14,732		
2.142.11	210	PROFESSIONAL SALARIES	6869	1	12,300.00	970	12,700.00
2.142.12	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.142.13	850	FICA	6869	1	332.00	970	600.00
2.142.14	850	RETIREMENT	6869	1	622.00	970	600.00
2.142.41	215	TEXTBOOKS	6869	1	.00	970	.00
2.142.44	230	SUPPLIES	6869	1	706.00	970	707.00
2.142.51	1267	NEW EQUIPMENT	6869	1	.00	970	.00
2.143		MUSIC		91	$ 12,789 – TOTAL – $ 16,285		
2.143.11	210	PROFESSIONAL SALARIES	6869	1	11,640.00	970	12,920.00
2.143.12	210	FRINGE BENEFITS	6869	1	86.00	970	125.00
2.143.13	850	FICA	6869	1	314.00	970	650.00
2.143.14	850	RETIREMENT	6869	1	589.00	970	650.00
2.143.41	215	TEXTBOOKS	6869	1	.00	970	.00
2.143.44	230	SUPPLIES	6869	1	.00	970	240.00
2.143.51	1267	NEW EQUIPMENT	6869	1	60.00	970	1,600.00
2.143.54	726	EQUIPMENT REPAIRS	6869	1	100.00	970	100.00
2.15				92			
2.15		SPECIAL EDUCATION		91	$ 7,725 – TOTAL – $ 7,660		
2.151		SPECIAL CLASS		91			
2.151.11	1510	PROFESSIONAL SALARIES	6869	1	7,200.00	970	6,900.00
2.151.12	210	FRINGE BENEFITS	6869	1	67.00	970	60.00
2.151.13	1580	FICA	6869	1	194.00	970	350.00
2.151.14	1580	RETIREMENT	6869	1	264.00	970	350.00
2.16				92			
2.16		SUBSTITUTES		91	$ 5,135 – TOTAL – $ 5,250		
2.160.11	210	PROFESSIONAL SALARIES	6869	1	5,000.00	970	5,000.00
2.160.13	850	FICA	6869	1	135.00	970	250.00
2.2				92			
2.2				92			
2.2		INSTRUCTIONAL SUPPORT		91	$ 78,684 – TOTAL – $ 95,944		
2.21				92			
2.21		LIBRARY AND AV		91	$ 27,685 – TOTAL – $ 41,770		
2.210.11	210	PROFESSIONAL SALARIES	6869	1	14,500.00	970	16,500.00
2.210.12	210	FRINGE BENEFITS	6869	1	112.00	970	125.00

2.210.13	850	FICA	6869	1	391.00	970	800.00
2.210.14	850	RETIREMENT	6869	1	732.00	970	800.00
2.210.421	220	BOOKS	6869	1	5,000.00	970	7,600.00
2.210.422	220	PERIODICALS	6869	1	750.00	970	1,550.00
2.210.44	220	LIBRARY SUPPLIES	6869	1	.00	970	2,177.00
2.210.45	220	AV SUPPLIES	6869	1	4,300.00	970	3,780.00
2.210.51	1267	NEW EQUIPMENT	6869	1	1,700.00	970	8,138.00
2.210.54	726	EQUIPMENT REPAIRS	6869	1	200.00	970	300.00
2.22				92			
2.22		GUIDANCE		91	$ 29,904 – TOTAL – $ 34,053		
2.220.11	210	PROFESSIONAL SALARIES	6869	1	21,300.00	970	23,700.00
2.220.12	210	FRINGE BENEFITS	6869	1	168.00	970	190.00
2.220.13	850	FICA	6869	1	575.00	970	1,200.00
2.220.14	850	RETIREMENT	6869	1	1,080.00	970	1,200.00
2.220.21	210	OTHER SALARIES	6869	1	5,717.00	970	6,490.00
2.220.22	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.220.23	850	FICA	6869	1	252.00	970	250.00
2.220.24	850	RETIREMENT	6869	1	220.00	970	250.00
2.220.44	230	SUPPLIES	6869	1	.00	970	443.00
2.220.51	1267	NEW EQUIPMENT	6869	1	480.00	970	205.00
2.23				92			
2.23		STUDENT ACTIVITIES		91	$ 2,700 – TOTAL – $ 3,320		
2.230.32	500	FIELD TRIPS	6869	1	600.00	970	935.00
2.230.601	290	ASSEMBLIES	6869	1	300.00	970	400.00
2.230.602	290	MUSIC	6869	1	300.00	970	260.00
2.230.603	290	AWARDS	6869	1	100.00	970	100.00
2.230.604	290	SCIENCE FAIR	6869	1	100.00	970	.00
2.230.605	1000	STUDENT ACTIVITIES	6869	1	1,300.00	970	1,625.00
2.24				92			
2.24		ATHLETICS		91	$ 18,395 – TOTAL – $ 16,801		
2.240.11	1000	PROFESSIONAL SALARIES	6869	1	3,175.00	970	4,975.00
2.240.31	1000	DUES	6869	1	180.00	970	180.00
2.240.32	1000	TRAVEL	6869	1	3,200.00	970	3,100.00
2.240.44	1000	SUPPLIES	6869	1	1,725.00	970	615.00
2.240.511	1000	EQUIPMENT & UNIFORMS	6869	1	6,895.00	970	3,102.00
2.240.512	726	EQUIPMENT, NEW	6869	1	.00	970	75.00
2.240.54	725	EQUIPMENT, REPAIRS	6869	1	.00	970	100.00
2.240.621	1000	OFFICIALS	6869	1	1,515.00	970	1,799.00
2.240.622	1000	POLICE	6869	1	465.00	970	465.00
2.240.623	1000	LAUNDRY, ETC.	6869	1	700.00	970	590.00
2.240.624	1000	INSURANCE	6869	1	540.00	970	1,800.00
2.4				92			
2.4				92			
2.4		PLANT		91	$203,499 – TOTAL – $320,183		
2.41				92			
2.41		STAFF		91	$ 30,298 – TOTAL – $ 38,225		
2.410.21	610	OTHER SALARIES	6869	1	27,675.00	970	35,825.00
2.410.22	210	FRINGE BENEFITS	6869	1	336.00	970	400.00
2.410.23	850	FICA	6869	1	1,220.00	970	1,000.00
2.410.24	850	RETIREMENT	6869	1	1,067.00	970	1,000.00
2.42				92			
2.42		OPERATIONS		91	$ 32,225 – TOTAL – $ 42,200		
2.420		GENERAL OPERATIONS		91			
2.420.44	630	SUPPLIES	6869	1	5,025.00	970	6,500.00
2.421		HEAT		91			
2.421.601	640	HIGH SCHOOL, OLD SECTION	6869	1	3,800.00	970	4,000.00

2.421.602	640	HIGH SCHOOL, NEW SECTION	6869	1	11,500.00	970	11,000.00
2.421.603	640	JUNIOR HIGH SCHOOL	6869	1	.00	970	5,000.00
2.422		UTILITIES		91			
2.422.601	645	LIGHTS, HIGH SCHOOL	6869	1	10,000.00	970	10,000.00
2.422.602	645	WATER, HIGH SCHOOL	6869	1	400.00	970	400.00
2.422.603	645	LIGHTS, JUNIOR HIGH	6869	1	.00	970	3,000.00
2.422.604	645	WATER, JUNIOR HIGH	6869	1	.00	970	200.00
2.422.621	645	TELEPHONE, HIGH SCHOOL	6869	1	1,500.00	970	1,500.00
2.422.622	645	TELEPHONE, JUNIOR HIGH	6869	1	.00	970	600.00
2.43				92			
2.43		MAINTENANCE		91	$ 400 – TOTAL – $ 4,160		
2.430.54	726	GENERAL MAINTENANCE	6869	1	400.00	970	200.00
2.432.53	766	MAINTENANCE, HIGH SCHOOL	6869	1	.00	970	175.00
2.432.62	735	SERVICES	6869	1	.00	970	3,785.00
2.44				92			
2.44		CAPITAL		91	$ 10,000 – TOTAL – $ 23,430		
2.441.51	1267	NEW EQUIPMENT	6869	1	.00	970	350.00
2.441.52	725	REPLACE EQUIPMENT	6869	1	.00	970	1,080.00
2.442.62	1266	BUILDING IMPROVEMENT	6869	1	10,000.00	970	22,000.00
2.45				92			
2.45		DEBT SERVICE		91	$130,576 – TOTAL – $212,168		
2.451.601	1370	PRINCIPAL, HIGH SCHOOL	6869	1	85,000.00	970	85,000.00
2.451.602	1370	PRINCIPAL, JUNIOR HIGH	6869	1	.00	970	43,400.00
2.452.601	1371	INTEREST, HIGH SCHOOL	6869	1	45,395.00	970	42,362.00
2.452.602	1371	INTEREST, JUNIOR HIGH	6869	1	.00	970	41,230.00
2.453.621	1372	SERVICE CHARGE, H.S.	6869	1	181.00	970	88.00
2.453.622	1372	SERVICE CHARGE, J.H.	6869	1	.00	970	88.00
2.5				92			
2.5				92			
2.5		ADMINISTRATION		91	$ 50,231 – TOTAL – $ 58,105		
2.51				92			
2.51		STAFF		91	$ 43,701 – TOTAL – $ 49,775		
2.510.11	210	PROFESSIONAL SALARIES	6869	1	32,500.00	970	37,000.00
2.510.12	210	FRINGE BENEFITS	6869	1	168.00	970	190.00
2.510.13	850	FICA	6869	1	877.00	970	2,050.00
2.510.14	850	RETIREMENT	6869	1	1,740.00	970	2,050.00
2.510.21	210	OTHER SALARIES	6869	1	7,209.00	970	7,260.00
2.510.22	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.510.23	850	FICA	6869	1	317.00	970	300.00
2.510.24	850	RETIREMENT	6869	1	278.00	970	300.00
2.510.32	290	TRAVEL	6869	1	500.00	970	500.00
2.52				92			
2.52		OPERATIONS		91	$ 6,530 – TOTAL – $ 8,330		
2.520.31	290	DUES	6869	1	400.00	970	400.00
2.520.44	290	SUPPLIES	6869	1	600.00	970	800.00
2.520.51	1267	NEW EQUIPMENT	6869	1	.00	970	.00
2.520.53	727	SERVICE, DUPLICATE MACH.	6869	1	80.00	970	80.00
2.520.60	290	GRADUATION EXPENSE	6869	1	600.00	970	750.00
2.526.62	235	NEEDS	6869	1	4,850.00	970	6,300.00
3.				92			
3.				92			
3.				92			
3.		SYSTEM LEVEL		91	$129,844 – TOTAL – $133,642		
3.1				92			
3.1				92			
3.1		INSTRUCTION		91	$ 805 – TOTAL – $ 300		

3.10				92			
3.10		GENERAL INSTRUCTION		91			
3.100.53	727	SERVICE TO EQUIPMENT	6869	1	505.00	970	.00
3.100.62	235	HOME PHONE	6869	1	300.00	970	300.00
3.3				92			
3.3				92			
3.3		OTHER SERVICES		91	$ 26,687 – TOTAL – $ 38,265		
3.31				92			
3.31		TRANSPORTATION		91	$ 19,400 – TOTAL – $ 27,015		
3.310.621	500	SCHOOL BUS	6869	1	19,400.00	970	24,600.00
3.310.622	500	HANDICAPPED	6869	1	.00	970	2,415.00
3.32				92			
3.32		HEALTH SERVICES		91	$ 7,287 – TOTAL – $ 11,250		
3.320.11	400	NURSE	6869	1	5,250.00	970	9,200.00
3.320.12	210	FRINGE BENEFITS	6869	1	56.00	970	125.00
3.320.13	850	FICA	6869	1	121.00	970	250.00
3.320.14	850	RETIREMENT	6869	1	228.00	970	250.00
3.320.32	400	TRAVEL	6869	1	400.00	970	400.00
3.320.44	400	SUPPLIES	6869	1	150.00	970	225.00
3.320.50	400	GENERAL EQUIPMENT	6869	1	182.00	970	.00
3.320.51	1267	NEW EQUIPMENT	6869	1	200.00	970	.00
3.320.62	400	DOCTOR	6869	1	700.00	970	800.00
3.4				92			
3.4				92			
3.4		PLANT		91	$ 36,743 – TOTAL – $ 24,698		
3.41				92			
3.41		STAFF		91	$ 6,465 – TOTAL – $ 6,665		
3.410.21	610	OTHER SALARIES	6869	1	5,900.00	970	6,100.00
3.410.22	210	FRINGE BENEFITS	6869	1	65.00	970	65.00
3.410.23	850	FICA	6869	1	250.00	970	250.00
3.410.24	850	RETIREMENT	6869	1	250.00	970	250.00
3.42				92			
3.42		OPERATIONS		91	$ 3,071 – TOTAL – $ 3,950		
3.420.621	635	RUBBISH	6869	1	700.00	970	800.00
3.420.622	635	TRUCK	6869	1	350.00	970	400.00
3.425.621	135	PLOWING	6869	1	1,321.00	970	.00
3.425.622	635	PLOWING	6869	1	.00	970	2,750.00
3.43				92			
3.43		MAINTENANCE		91	$ 6,500 – TOTAL – $ 6,800		
3.430.44	766	SUPPLIES	6869	1	.00	970	500.00
3.430.54	766	REPAIRS	6869	1	1,500.00	970	1,700.00
3.430.62	735	PURCHASED SERVICES	6869	1	5,000.00	970	4,600.00
3.45				92			
3.45		DEBT SERVICE		91	$ 20,707 – TOTAL – $ 7,283		
3.451.60	1370	PRINCIPAL, LAND	6869	1	19,800.00	970	6,800.00
3.452.60	1371	INTEREST, LAND	6869	1	907.00	970	483.00
3.5				92			
3.5				92			
3.5		ADMINISTRATION		91	$ 65,609 – TOTAL – $ 70,359		
3.52				92			
3.52		OPERATIONS		91	$ 33,690 – TOTAL – $ 30,795		
3.520.44	290	FORMS	6869	1	200.00	970	.00
3.521.62	855	INSURANCE	6869	1	9,800.00	970	12,500.00
3.522.64	900	FEDERAL LUNCH	6869	1	15,000.00	970	16,000.00
3.523.60	1400	TUITION	6869	1	2,640.00	970	2,415.00
3.524.64	1600	CURRICULUM PROJECT	6869	1	5,600.00	970	.00

3.525.62	235	STATE TESTING	6869	1	450.00	970	60.00
3.53				92			
3.53		TOWN ADMINISTRATION		91	$ 2,394 – TOTAL – $ 2,444		
3.531		SCHOOL BOARD		91			
3.531.31	190	ASSOCIATION DUES	6869	1	175.00	970	225.00
3.531.44	190	ADS, BALLOTS, REPORTS	6869	1	815.00	970	815.00
3.531.62	100	SALARIES	6869	1	300.00	970	300.00
3.532		TREASURER		91			
3.532.441	190	CHECKS	6869	1	225.00	970	225.00
3.532.442	190	EXPENSES	6869	1	50.00	970	50.00
3.532.62	100	SALARY	6869	1	300.00	970	300.00
3.533		CLERK		91			
3.533.62	100	SALARY	6869	1	10.00	970	10.00
3.534		MODERATOR		91			
3.534.62	100	SALARY	6869	1	10.00	970	10.00
3.535		AUDITOR/LEGAL		91			
3.535.621	100	AUDITOR SALARY	6869	1	30.00	970	30.00
3.535.622	190	LEGAL FEES	6869	1	25.00	970	25.00
3.536		POLICE		91			
3.536.62	190	POLICE DUTY	6869	1	20.00	970	20.00
3.536.62		CHECKERS OF CHECKLIST		91			
3.537.62	100	SALARIES	6869	1	84.00	970	84.00
3.538		CENSUS		91			
3.538.62	135	CENSUS	6869	1	200.00	970	200.00
3.539		ATTENDANCE SERVICE		91			
3.539.62	300	ATTENDANCE SERVICE	6869	1	150.00	970	150.00
3.54				92			
3.54		SUPERVISORY UNION		91	$ 29,525 – TOTAL – $ 36,960		
3.540.60	1400	SHARE OF UNION	6869	1	29,525.00	970	36,960.00

Appendix A.3

Punch Card Listing in Reporting (Line-Item) Sequence

	100			82			
	100			82			
	100	SERIES ADMINISTRATION		81	$ 3,565 – TOTAL – $ 2,294		
3.531.62	100	SALARIES	6869	1	300.00	970	300.00
3.532.62	100	SALARY	6869	1	300.00	970	300.00
3.533.62	100	SALARY	6869	1	10.00	970	10.00
3.534.62	100	SALARY	6869	1	10.00	970	10.00
3.535.621	100	AUDITOR SALARY	6869	1	30.00	970	30.00
3.537.62	100	SALARIES	6869	1	84.00	970	84.00
	135			82			
	135	CONTRACTED SERVICES		81			
3.425.621	135	PLOWING	6869	1	1,321.00	970	.00
3.538.62	135	CENSUS	6869	1	200.00	970	200.00
	190			82			
	190	OTHER EXPENSES OF ADMINISTRN		81			
3.531.31	190	ASSOCIATION DUES	6869	1	175.00	970	225.00
3.531.44	190	ADS, BALLOTS, REPORTS	6869	1	815.00	970	815.00
3.532.441	190	CHECKS	6869	1	225.00	970	225.00
3.532.442	190	EXPENSES	6869	1	50.00	970	50.00
3.535.622	190	LEGAL FEES	6869	1	25.00	970	25.00
3.536.62	190	POLICE DUTY	6869	1	20.00	970	20.00
	200			82			
	200			82			
	200	SERIES INSTRUCTION		81	$838,177 – TOTAL – $971,979		
	210			82			
	210	SALARIES AND BENEFITS		81			
1.111.11	210	PROFESSIONAL SALARIES	6869	1	42,100.00	970	46,900.00
1.111.12	210	FRINGE BENEFITS	6869	1	336.00	970	380.00
1.111.21	210	OTHER SALARIES	6869	1	3,300.00	970	3,900.00
1.111.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.112.11	210	PROFESSIONAL SALARIES	6869	1	38,900.00	970	42,400.00
1.112.12	210	FRINGE BENEFITS	6869	1	336.00	970	380.00
1.112.21	210	OTHER SALARIES	6869	1	3,300.00	970	3,300.00
1.112.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.113.11	210	PROFESSIONAL SALARIES	6869	1	33,000.00	970	41,900.00
1.113.12	210	FRINGE BENEFITS	6869	1	280.00	970	375.00
1.113.21	210	OTHER SALARIES	6869	1	.00	970	.00
1.113.22	210	FRINGE BENEFITS	6869	1	.00	970	.00
1.114.11	210	PROFESSIONAL SALARIES	6869	1	35,700.00	970	39,500.00
1.114.12	210	FRINGE BENEFITS	6869	1	280.00	970	315.00
1.114.21	210	OTHER SALARIES	6869	1	.00	970	2,800.00
1.114.22	210	FRINGE BENEFITS	6869	1	.00	970	60.00
1.115.11	210	PROFESSIONAL SALARIES	6869	1	33,100.00	970	36,400.00
1.115.12	210	FRINGE BENEFITS	6869	1	280.00	970	315.00
1.115.21	210	OTHER SALARIES	6869	1	.00	970	.00
1.115.22	210	FRINGE BENEFITS	6869	1	.00	970	.00
1.116.11	210	PROFESSIONAL SALARIES	6869	1	29,800.00	970	39,300.00
1.116.12	210	FRINGE BENEFITS	6869	1	224.00	970	315.00
1.116.21	210	OTHER SALARIES	6869	1	.00	970	3,600.00
1.116.22	210	FRINGE BENEFITS	6869	1	.00	970	60.00
1.142.11	210	PROFESSIONAL SALARIES	6869	1	2,850.00	970	.00

1.142.12	210	FRINGE BENEFITS	6869	1	28.00	970	.00
1.143.11	210	PROFESSIONAL SALARIES	6869	1	2,850.00	970	6,220.00
1.143.12	210	FRINGE BENEFITS	6869	1	28.00	970	60.00
1.145.11	210	PROFESSIONAL SALARIES	6869	1	2,800.00	970	6,200.00
1.145.12	210	FRINGE BENEFITS	6869	1	23.00	970	60.00
1.151.12	210	FRINGE BENEFITS	6869	1	56.00	970	65.00
1.151.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.152.12	210	FRINGE BENEFITS	6869	1	56.00	970	65.00
1.152.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
1.160.11	210	PROFESSIONAL SALARIES	6869	1	5,000.00	970	5,000.00
1.210.11	210	PROFESSIONAL SALARIES	6869	1	.00	970	.00
1.210.12	210	FRINGE BENEFITS	6869	1	.00	970	.00
1.250.11	210	PROFESSIONAL SALARIES	6869	1	3,600.00	970	3,960.00
1.250.12	210	FRINGE BENEFITS	6869	1	23.00	970	.00
1.330.11	210	PROFESSIONAL SALARIES	6869	1	2,640.00	970	2,480.00
1.330.12	210	FRINGE BENEFITS	6869	1	23.00	970	.00
1.410.22	210	FRINGE BENEFITS	6869	1	224.00	970	250.00
1.510.11	210	PROFESSIONAL SALARIES	6869	1	10,200.00	970	11,200.00
1.510.12	210	FRINGE BENEFITS	6869	1	56.00	970	65.00
1.510.21	210	OTHER SALARIES	6869	1	3,300.00	970	3,300.00
1.510.22	210	FRINGE BENEFITS	6869	1	56.00	970	60.00
2.121.11	210	PROFESSIONAL SALARIES	6869	1	75,900.00	970	86,420.00
2.121.12	210	FRINGE BENEFITS	6869	1	627.00	970	775.00
2.122.11	210	PROFESSIONAL SALARIES	6869	1	40,500.00	970	43,980.00
2.122.12	210	FRINGE BENEFITS	6869	1	302.00	970	370.00
2.123.11	210	PROFESSIONAL SALARIES	6869	1	51,000.00	970	70,720.00
2.123.12	210	FRINGE BENEFITS	6869	1	470.00	970	610.00
2.124.11	210	PROFESSIONAL SALARIES	6869	1	55,500.00	970	66,580.00
2.124.12	210	FRINGE BENEFITS	6869	1	482.00	970	685.00
2.125.11	210	PROFESSIONAL SALARIES	6869	1	61,400.00	970	69,100.00
2.125.12	210	FRINGE BENEFITS	6869	1	470.00	970	630.00
2.126.11	210	PROFESSIONAL SALARIES	6869	1	27,200.00	970	30,200.00
2.126.12	210	FRINGE BENEFITS	6869	1	224.00	970	250.00
2.131.11	210	PROFESSIONAL SALARIES	6869	1	26,800.00	970	30,000.00
2.131.12	210	FRINGE BENEFITS	6869	1	212.00	970	250.00
2.132.11	210	PROFESSIONAL SALARIES	6869	1	18,500.00	970	20,000.00
2.132.12	210	FRINGE BENEFITS	6869	1	168.00	970	185.00
2.133.11	210	PROFESSIONAL SALARIES	6869	1	29,500.00	970	38,800.00
2.133.12	210	FRINGE BENEFITS	6869	1	224.00	970	315.00
2.141.11	210	PROFESSIONAL SALARIES	6869	1	14,400.00	970	15,100.00
2.141.12	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.142.11	210	PROFESSIONAL SALARIES	6869	1	12,300.00	970	12,700.00
2.142.12	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.143.11	210	PROFESSIONAL SALARIES	6869	1	11,640.00	970	12,920.00
2.143.12	210	FRINGE BENEFITS	6869	1	86.00	970	125.00
2.151.12	210	FRINGE BENEFITS	6869	1	67.00	970	60.00
2.160.11	210	PROFESSIONAL SALARIES	6869	1	5,000.00	970	5,000.00
2.210.11	210	PROFESSIONAL SALARIES	6869	1	14,500.00	970	16,500.00
2.210.12	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.220.11	210	PROFESSIONAL SALARIES	6869	1	21,300.00	970	23,700.00
2.220.12	210	FRINGE BENEFITS	6869	1	168.00	970	190.00
2.220.21	210	OTHER SALARIES	6869	1	5,717.00	970	6,490.00
2.220.22	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
2.410.22	210	FRINGE BENEFITS	6869	1	336.00	970	400.00
2.510.11	210	PROFESSIONAL SALARIES	6869	1	32,500.00	970	37,000.00
2.510.12	210	FRINGE BENEFITS	6869	1	168.00	970	190.00

2.510.21	210	OTHER SALARIES	6869	1	7,209.00	970	7,260.00
2.510.22	210	FRINGE BENEFITS	6869	1	112.00	970	125.00
3.320.12	210	FRINGE BENEFITS	6869	1	56.00	970	125.00
3.410.22	210	FRINGE BENEFITS	6869	1	65.00	970	65.00
	215			82			
	215	TEXTBOOKS		81			
1.111.41	215	TEXTBOOKS	6869	1	634.00	970	805.00
1.112.41	215	TEXTBOOKS	6869	1	727.00	970	674.00
1.113.41	215	TEXTBOOKS	6869	1	710.00	970	750.00
1.114.41	215	TEXTBOOKS	6869	1	705.00	970	717.00
1.115.41	215	TEXTBOOKS	6869	1	694.00	970	711.00
1.116.41	215	TEXTBOOKS	6869	1	629.00	970	693.00
2.121.41	215	TEXTBOOKS	6869	1	3,380.00	970	3,000.00
2.122.41	215	TEXTBOOKS	6869	1	1,520.00	970	2,100.00
2.123.41	215	TEXTBOOKS	6869	1	1,035.00	970	1,234.00
2.124.41	215	TEXTBOOKS	6869	1	1,270.00	970	1,386.00
2.125.41	215	TEXTBOOKS	6869	1	1,885.00	970	3,350.00
2.131.41	215	TEXTBOOKS	6869	1	360.00	970	190.00
2.132.41	215	TEXTBOOKS	6869	1	210.00	970	400.00
2.133.41	215	TEXTBOOKS	6869	1	315.00	970	480.00
2.141.41	215	TEXTBOOKS	6869	1	640.00	970	210.00
2.142.41	215	TEXTBOOKS	6869	1	.00	970	.00
2.143.41	215	TEXTBOOKS	6869	1	.00	970	.00
	220			82			
	220	LIBRARY AND AV		81			
1.210.421	220	TEXTBOOKS	6869	1	1,500.00	970	1,300.00
1.210.422	220	PERIODICALS	6869	1	80.00	970	120.00
1.210.45	220	AV SUPPLIES	6869	1	2,000.00	970	1,850.00
2.210.421	220	BOOKS	6869	1	5,000.00	970	7,600.00
2.210.422	220	PERIODICALS	6869	1	750.00	970	1,550.00
2.210.44	220	LIBRARY SUPPLIES	6869	1	.00	970	2,177.00
2.210.45	220	AV SUPPLIES	6869	1	4,300.00	970	3,780.00
	230			82			
	230	TEACHING SUPPLIES		81			
1.111.44	230	SUPPLIES	6869	1	1,254.00	970	1,407.00
1.112.44	230	SUPPLIES	6869	1	1,436.00	970	1,170.00
1.113.44	230	SUPPLIES	6869	1	1,403.00	970	1,312.00
1.114.44	230	SUPPLIES	6869	1	1,393.00	970	1,256.00
1.115.44	230	SUPPLIES	6869	1	1,371.00	970	1,246.00
1.116.44	230	SUPPLIES	6869	1	1,243.00	970	1,209.00
2.121.44	230	SUPPLIES	6869	1	3,560.00	970	843.00
2.122.44	230	SUPPLIES	6869	1	1,340.00	970	232.00
2.123.44	230	SUPPLIES	6869	1	2,910.00	970	26.00
2.124.44	230	SUPPLIES	6869	1	2,730.00	970	2,164.00
2.125.44	230	SUPPLIES	6869	1	2,430.00	970	30.00
2.126.44	230	SUPPLIES	6869	1	.00	970	500.00
2.131.44	230	SUPPLIES	6869	1	826.00	970	949.00
2.132.44	230	SUPPLIES	6869	1	736.00	970	1,030.00
2.133.44	230	SUPPLIES	6869	1	1,140.00	970	3,119.00
2.141.44	230	SUPPLIES	6869	1	496.00	970	19.00
2.142.44	230	SUPPLIES	6869	1	706.00	970	707.00
2.143.44	230	SUPPLIES	6869	1	.00	970	240.00
2.220.44	230	SUPPLIES	6869	1	.00	970	443.00
	235			82			
	235	CONTRACTED SERVICE		81			
1.100.62	235	TV , 50 CTS PER PUPIL	6869	1	385.00	970	400.00

1.526.62	235	NEEDS	6869	1	1,600.00	970	520.00
2.100.62	235	TV , 50 CTS PER PUPIL	6869	1	615.00	970	650.00
2.123.62	235	COMPUTER TERMINAL	6869	1	.00	970	5,000.00
2.131.611	235	KEY PUNCH RENTAL	6869	1	1,300.00	970	900.00
2.131.612	235	DICTAPHONE RENTAL	6869	1	45.00	970	60.00
2.526.62	235	NEEDS	6869	1	4,850.00	970	6,300.00
3.100.62	235	HOME PHONE	6869	1	300.00	970	300.00
3.525.62	235	STATE TESTING	6869	1	450.00	970	60.00
	290			82			
	290	OTHER EXPENSES OF INSTRUCTN		81			
1.100.32	290	TRAVEL (TEACHERS)	6869	1	200.00	970	200.00
1.100.43	290	PROFESSIONAL BOOKS	6869	1	150.00	970	80.00
1.230.60	290	ASSEMBLIES	6869	1	50.00	970	50.00
1.510.32	290	TRAVEL	6869	1	450.00	970	450.00
1.520.441	290	OFFICE SUPPLIES	6869	1	190.00	970	325.00
1.520.442	290	REPORT CARDS	6869	1	100.00	970	50.00
2.100.32	290	TRAVEL (TEACHERS)	6869	1	350.00	970	500.00
2.100.43	290	PROFESSIONAL BOOKS	6869	1	200.00	970	200.00
2.230.601	290	ASSEMBLIES	6869	1	300.00	970	400.00
2.230.602	290	MUSIC	6869	1	300.00	970	260.00
2.230.603	290	AWARDS	6869	1	100.00	970	100.00
2.230.604	290	SCIENCE FAIR	6869	1	100.00	970	.00
2.510.32	290	TRAVEL	6869	1	500.00	970	500.00
2.520.31	290	DUES	6869	1	400.00	970	400.00
2.520.44	290	SUPPLIES	6869	1	600.00	970	800.00
2.520.60	290	GRADUATION EXPENSE	6869	1	600.00	970	750.00
3.520.44	290	FORMS	6869	1	200.00	970	.00
	300			82			
	300			82			
	300	SERIES ATTENDANCE		81	$ 150 – TOTAL – $ 150		
3.539.62	300	ATTENDANCE SERVICE	6869	1	150.00	970	150.00
	400			82			
	400			82			
	400	SERIES HEALTH		81	$ 6,682 – TOTAL – $ 10,625		
3.320.11	400	NURSE	6869	1	5,250.00	970	9,200.00
3.320.32	400	TRAVEL	6869	1	400.00	970	400.00
3.320.44	400	SUPPLIES	6869	1	150.00	970	225.00
3.320.50	400	GENERAL EQUIPMENT	6869	1	182.00	970	.00
3.320.62	400	DOCTOR	6869	1	700.00	970	800.00
	500			82			
	500			82			
	500	SERIES TRANSPORTATION		81	$ 20,150 – TOTAL – $ 28,100		
1.230.32	500	FIELD TRIPS	6869	1	150.00	970	150.00
2.230.32	500	FIELD TRIPS	6869	1	600.00	970	935.00
3.310.621	500	SCHOOL BUS	6869	1	19,400.00	970	24,600.00
3.310.622	500	HANDICAPPED	6869	1	.00	970	2,415.00
	600			82			
	600			82			
	600	SERIES OPERATION OF PLANT		81	$102,305 – TOTAL – $126,230		
	610			82			
	610	SALARIES		81			
1.410.21	610	OTHER SALARIES	6869	1	18,950.00	970	19,750.00
2.410.21	610	OTHER SALARIES	6869	1	27,675.00	970	35,825.00
3.410.21	610	OTHER SALARIES	6869	1	5,900.00	970	6,100.00
	630			82			
	630	SUPPLIES		81			

1.420.44	630	SUPPLIES	6869	1	2,975.00	970	3,500.00
2.420.44	630	SUPPLIES	6869	1	5,025.00	970	6,500.00
	635			82			
	635	CONTRACTED SERVICES		81			
1.420.61	635	INTERCOM	6869	1	550.00	970	575.00
3.420.621	635	RUBBISH	6869	1	700.00	970	800.00
3.420.622	635	TRUCK	6869	1	350.00	970	400.00
3.425.622	635	PLOWING	6869	1	.00	970	2,750.00
	640			82			
	640	HEAT		81			
1.421.601	640	HEAT, GARDEN STREET	6869	1	2,500.00	970	2,300.00
1.421.602	640	HEAT, JACQUES	6869	1	2,300.00	970	2,300.00
1.421.603	640	HEAT, BALES	6869	1	2,000.00	970	3,300.00
2.421.601	640	HIGH SCHOOL, OLD SECTION	6869	1	3,800.00	970	4,000.00
2.421.602	640	HIGH SCHOOL, NEW SECTION	6869	1	11,500.00	970	11,000.00
2.421.603	640	JUNIOR HIGH SCHOOL	6869	1	.00	970	5,000.00
	645			82			
	645	UTILITIES		81			
1.422.601	645	LIGHTS, GARDEN STREET	6869	1	1,300.00	970	1,300.00
1.422.602	645	WATER, GARDEN STREET	6869	1	150.00	970	150.00
1.422.603	645	LIGHTS, JACQUES	6869	1	2,200.00	970	2,200.00
1.422.604	645	WATER, JACQUES	6869	1	180.00	970	180.00
1.422.605	645	LIGHTS, BALES	6869	1	1,500.00	970	1,500.00
1.422.606	645	WATER, BALES	6869	1	200.00	970	200.00
1.422.621	645	TELEPHONE, GARDEN STREET	6869	1	250.00	970	250.00
1.422.622	645	TELEPHONE, JACQUES	6869	1	400.00	970	400.00
1.422.623	645	TELEPHONE, BALES	6869	1	.00	970	250.00
2.422.601	645	LIGHTS, HIGH SCHOOL	6869	1	10,000.00	970	10,000.00
2.422.602	645	WATER, HIGH SCHOOL	6869	1	400.00	970	400.00
2.422.603	645	LIGHTS, JUNIOR HIGH	6869	1	.00	970	3,000.00
2.422.604	645	WATER, JUNIOR HIGH	6869	1	.00	970	200.00
2.422.621	645	TELEPHONE, HIGH SCHOOL	6869	1	1,500.00	970	1,500.00
2.422.622	645	TELEPHONE, JUNIOR HIGH	6869	1	.00	970	600.00
	700			82			
	700			82			
	700	SERIES MAINTENANCE OF PLANT		81	$ 21,765 – TOTAL – $ 29,578		
	725			82			
	725	REPLACEMENT OF EQUIPMENT		81			
1.441.52	725	REPLACE EQUIPMENT	6869	1	1,050.00	970	4,291.00
1.520.52	725	EQUIPMENT REPLACEMENT	6869	1	.00	970	170.00
2.124.52	725	REPLACE EQUIPMENT	6869	1	.00	970	33.00
2.131.52	725	REPLACE EQUIPMENT	6869	1	2,174.00	970	1,199.00
2.132.52	725	REPLACE EQUIPMENT	6869	1	241.00	970	.00
2.240.54	725	EQUIPMENT, REPAIRS	6869	1	.00	970	100.00
2.441.52	725	REPLACE EQUIPMENT	6869	1	.00	970	1,080.00
	726			82			
	726	REPAIRS TO EQUIPMENT		81			
1.430.541	726	GENERAL REPAIRS	6869	1	200.00	970	600.00
1.431.53	726	EQUIPMENT, BALES	6869	1	.00	970	125.00
1.433.53	726	EQUIPMENT, JACQUES	6869	1	.00	970	35.00
1.520.54	726	EQUIPMENT REPAIRS	6869	1	.00	970	45.00
2.122.54	726	REPAIRS LANGUAGE LAB	6869	1	200.00	970	200.00
2.124.54	726	EQUIPMENT REPAIRS	6869	1	400.00	970	100.00
2126.54	726	EQUIPMENT REPAIR	6869	1	500.00	970	.00
2.132.54	726	REPAIR EQUIPMENT	6869	1	100.00	970	100.00
2.133.54	726	EQUIPMENT REPAIRS	6869	1	400.00	970	.00

2.143.54	726	EQUIPMENT REPAIRS	6869	1	100.00	970	100.00
2.210.54	726	EQUIPMENT REPAIRS	6869	1	200.00	970	300.00
2.240.512	726	EQUIPMENT, NEW	6869	1	.00	970	75.00
2.430.54	726	GENERAL MAINTENANCE	6869	1	400.00	970	200.00
	727			82			
	727	SERVICE TO EQUIPMENT		81			
2.131.53	727	SERVICE EQUIPMENT	6869	1	915.00	970	1,335.00
2.520.53	727	SERVICE, DUPLICATE MACH.	6869	1	80.00	970	80.00
3.100.53	727	SERVICE TO EQUIPMENT	6869	1	505.00	970	.00
	735			82			
	735	CONTRACTED SERVICES		81			
1.430.62	735	GENERAL SERVICES	6869	1	4,500.00	970	.00
1.431.62	735	SERVICES, BALES	6869	1	.00	970	7,000.00
1.432.62	735	SERVICES, GARDEN STREET	6869	1	.00	970	900.00
1.443.51	735	SITES	6869	1	.00	970	750.00
2.432.62	735	SERVICES	6869	1	.00	970	3,785.00
3.430.62	735	PURCHASED SERVICES	6869	1	5,000.00	970	4,600.00
	766			82			
	766	REPAIRS		81			
1.430.542	766	REPAIRS TO BUILDINGS	6869	1	3,300.00	970	.00
2.432.53	766	MAINTENANCE, HIGH SCHOOL	6869	1	.00	970	175.00
3.430.44	766	SUPPLIES	6869	1	.00	970	500.00
3.430.54	766	REPAIRS	6869	1	1,500.00	970	1,700.00
	800			82			
	800			82			
	800	SERIES FIXED CHARGES		81	$ 73,438 – TOTAL – $107,800		
	850			82			
	850	RETIREMENT AND FICA		81			
1.111.13	850	FICA	6869	1	1,137.00	970	2,300.00
1.111.14	850	RETIREMENT	6869	1	2,130.00	970	2,450.00
1.111.23	850	FICA	6869	1	145.00	970	150.00
1.111.24	850	RETIREMENT	6869	1	128.00	970	150.00
1.112.13	850	FICA	6869	1	1,050.00	970	2,200.00
1.112.14	850	RETIREMENT	6869	1	1,968.00	970	2,200.00
1.112.23	850	FICA	6869	1	145.00	970	150.00
1.112.24	850	RETIREMENT	6869	1	128.00	970	150.00
1.113.13	850	FICA	6869	1	891.00	970	2,200.00
1.113.14	850	RETIREMENT	6869	1	1,670.00	970	2,200.00
1.113.23	850	FICA	6869	1	.00	970	.00
1.113.24	850	RETIREMENT	6869	1	.00	970	.00
1.114.13	850	FICA	6869	1	964.00	970	2,050.00
1.114.14	850	RETIREMENT	6869	1	1,806.00	970	2,050.00
1.114.23	850	FICA	6869	1	.00	970	100.00
1.114.24	850	RETIREMENT	6869	1	.00	970	100.00
1.115.13	850	FICA	6869	1	894.00	970	1,900.00
1.115.14	850	RETIREMENT	6869	1	1,675.00	970	1,900.00
1.115.23	850	FICA	6869	1	.00	970	.00
1.115.24	850	RETIREMENT	6869	1	.00	970	.00
1.116.13	850	FICA	6869	1	805.00	970	2,050.00
1.116.14	850	RETIREMENT	6869	1	1,508.00	970	2,050.00
1.116.23	850	FICA	6869	1	.00	970	150.00
1.116.24	850	RETIREMENT	6869	1	.00	970	150.00
1.142.13	850	FICA	6869	1	77.00	970	.00
1.142.14	850	RETIREMENT	6869	1	144.00	970	.00
1.143.13	850	FICA	6869	1	77.00	970	300.00
1.143.14	850	RETIREMENT	6869	1	144.00	970	300.00

1.145.13	850	FICA	6869	1	76.00	970	300.00
1.145.14	850	RETIREMENT	6869	1	142.00	970	300.00
1.160.13	850	FICA	6869	1	135.00	970	250.00
1.210.13	850	FICA	6869	1	.00	970	.00
1.210.14	850	RETIREMENT	6869	1	.00	970	.00
1.250.13	850	FICA	6869	1	97.00	970	200.00
1.250.14	850	RETIREMENT	6869	1	182.00	970	200.00
1.330.13	850	FICA	6869	1	71.00	970	100.00
1.330.14	850	RETIREMENT	6869	1	133.00	970	100.00
1.410.23	850	FICA	6869	1	834.00	970	1,450.00
1.410.24	850	RETIREMENT	6869	1	732.00	970	1,450.00
1.510.13	850	FICA	6869	1	276.00	970	450.00
1.510.14	850	RETIREMENT	6869	1	516.00	970	450.00
1.510.23	850	FICA	6869	1	146.00	970	150.00
1.510.24	850	RETIREMENT	6869	1	127.00	970	150.00
2.121.13	850	FICA	6869	1	2,049.00	970	4,200.00
2.121.14	850	RETIREMENT	6869	1	3,841.00	970	4,500.00
2.122.13	850	FICA	6869	1	1,094.00	970	2,150.00
2.122.14	850	RETIREMENT	6869	1	2,049.00	970	2,300.00
2,123.13	850	FICA	6869	1	1,377.00	970	3,400.00
2.123.14	850	RETIREMENT	6869	1	2,581.00	970	3,600.00
2.124.13	850	FICA	6869	1	1,498.00	970	3,400.00
2.124.14	850	RETIREMENT	6869	1	2,808.00	970	3,400.00
2.125.13	850	FICA	6869	1	1,658.00	970	3,350.00
2.125.14	850	RETIREMENT	6869	1	3,107.00	970	3,550.00
2,126.13	850	FICA	6869	1	734.00	970	1,550.00
2.126.14	850	RETIREMENT	6869	1	1,376.00	970	1,550.00
2.131.13	850	FICA	6869	1	724.00	970	1,550.00
2.131.14	850	RETIREMENT	6869	1	1,356.00	970	1,550.00
2.132.13	850	FICA	6869	1	500.00	970	1,000.00
2.132.14	850	RETIREMENT	6869	1	936.00	970	1,000.00
2.133.13	850	FICA	6869	1	796.00	970	2,000.00
2.133.14	850	RETIREMENT	6869	1	1,493.00	970	2,000.00
2.141.13	850	FICA	6869	1	389.00	970	750.00
2.141.14	850	RETIREMENT	6869	1	729.00	970	750.00
2.142.13	850	FICA	6869	1	332.00	970	600.00
2.142.14	850	RETIREMENT	6869	1	622.00	970	600.00
2.143.13	850	FICA	6869	1	314.00	970	650.00
2.143.14	850	RETIREMENT	6869	1	589.00	970	650.00
2.160.13	850	FICA	6869	1	135.00	970	250.00
2.210.13	850	FICA	6869	1	391.00	970	800.00
2.210.14	850	RETIREMENT	6869	1	732.00	970	800.00
2.220.13	850	FICA	6869	1	575.00	970	1,200.00
2.220.14	850	RETIREMENT	6869	1	1,080.00	970	1,200.00
2.220.23	850	FICA	6869	1	252.00	970	250.00
2.220.24	850	RETIREMENT	6869	1	220.00	970	250.00
2.410.23	850	FICA	6869	1	1,220.00	970	1,000.00
2.410.24	850	RETIREMENT	6869	1	1,067.00	970	1,000.00
2.510.13	850	FICA	6869	1	877.00	970	2,050.00
2.510.14	850	RETIREMENT	6869	1	1,740.00	970	2,050.00
2.510.23	850	FICA	6869	1	317.00	970	300.00
2.510.24	850	RETIREMENT	6869	1	278.00	970	300.00
3.320.13	850	FICA	6869	1	121.00	970	250.00
3.320.14	850	RETIREMENT	6869	1	228.00	970	250.00
3.410.23	850	FICA	6869	1	250.00	970	250.00
3.410.24	850	RETIREMENT	6869	1	250.00	970	250.00

	855			82			
	855	INSURANCE		81			
3.521.62	855	INSURANCE	6869	1	9,800.00	970	12,500.00
	900			82			
	900			82			
	900	SERIES FEDERAL LUNCH		81	$ 15,000 – TOTAL – $ 16,000		
3.522.64	900	FEDERAL LUNCH	6869	1	15,000.00	970	16,000.00
	1000			82			
	1000			82			
	1000	SERIES STUDENT ACTIVITIES		81	$ 19,695 – TOTAL – $ 18,251		
2.230.605	1000	STUDENT ACTIVITIES	6869	1	1,300.00	970	1,625.00
2.240.11	1000	PROFESSIONAL SALARIES	6869	1	3,175.00	970	4,975.00
2.240.31	1000	DUES	6869	1	180.00	970	180.00
2.240.32	1000	TRAVEL	6869	1	3,200.00	970	3,100.00
2.240.44	1000	SUPPLIES	6869	1	1,725.00	970	615.00
2.240.511	1000	EQUIPMENT & UNIFORMS	6869	1	6,895.00	970	3,102.00
2.240.621	1000	OFFICIALS	6869	1	1,515.00	970	1,799.00
2.240.622	1000	POLICE	6869	1	465.00	970	465.00
2.240.623	1000	LAUNDRY, ETC.	6869	1	700.00	970	590.00
2.240.624	1000	INSURANCE	6869	1	540.00	970	1,800.00
	1200			82			
	1200			82			
	1200	SERIES CAPITAL OUTLAY		81	$ 39,974 – TOTAL – $ 38,454		
	1265			82			
	1265	SITES		81			
	1266			82			
	1266	BUILDINGS		81			
1.441.51	1266	NEW EQUIPMENT	6869	1	.00	970	2,800.00
1.442.60	1266	BUILDINGS	6869	1	10,000.00	970	.00
1.442.62	1266	BUILDINGS	6869	1	8,000.00	970	.00
2.442.62	1266	BUILDING IMPROVEMENT	6869	1	10,000.00	970	22,000.00
	1267			82			
	1267	EQUIPMENT		81			
1.111.51	1267	EQUIPMENT	6869	1	330.00	970	.00
1.112.51	1267	EQUIPMENT	6869	1	330.00	970	.00
1.113.51	1267	EQUIPMENT	6869	1	270.00	970	.00
1.114.51	1267	EQUIPMENT	6869	1	270.00	970	.00
1.115.51	1267	EQUIPMENT	6869	1	270.00	970	.00
1.116.51	1267	EQUIPMENT	6869	1	220.00	970	.00
1.210.51	1267	EQUIPMENT	6869	1	.00	970	1,075.00
2.121.51	1267	NEW EQUIPMENT	6869	1	70.00	970	5.00
2.122.51	1267	NEW EQUIPMENT	6869	1	.00	970	34.00
2.123.51	1267	NEW EQUIPMENT	6869	1	.00	970	150.00
2.124.51	1267	NEW EQUIPMENT	6869	1	2,022.00	970	1,728.00
2.125.51	1267	NEW EQUIPMENT	6869	1	125.00	970	.00
2.126.51	1267	NEW EQUIPMENT	6869	1	516.00	970	.00
2.131.51	1267	NEW EQUIPMENT	6869	1	1,766.00	970	.00
2.132.51	1267	NEW EQUIPMENT	6869	1	44.00	970	24.00
2.133.51	1267	NEW EQUIPMENT	6869	1	1,570.00	970	345.00
2.141.51	1267	NEW EQUIPMENT	6869	1	1,731.00	970	.00
2.142.51	1267	NEW EQUIPMENT	6869	1	.00	970	.00
2.143.51	1267	NEW EQUIPMENT	6869	1	60.00	970	1,600.00
2.210.51	1267	NEW EQUIPMENT	6869	1	1,700.00	970	8,138.00
2.220.51	1267	NEW EQUIPMENT	6869	1	480.00	970	205.00
2.441.51	1267	NEW EQUIPMENT	6869	1	.00	970	350.00
2.520.51	1267	NEW EQUIPMENT	6869	1	.00	970	.00

3.320.51	1267	NEW EQUIPMENT	6869	1	200.00	970	.00
	1300			82			
	1300			82			
	1300	SERIES DEBT SERVICE		81	$162,945 – TOTAL – $263,675		
	1370			82			
	1370	PRINCIPAL		81			
1.451.601	1370	PRINCIPAL, JACQUES	6869	1	10,000.00	970	10,000.00
1.451.602	1370	PRINCIPAL, BALES	6869	1	.00	970	14,000.00
2.451.601	1370	PRINCIPAL, HIGH SCHOOL	6869	1	85,000.00	970	85,000.00
2.451.602	1370	PRINCIPAL, JUNIOR HIGH	6869	1	.00	970	43,400.00
3.451.60	1370	PRINCIPAL, LAND	6869	1	19,800.00	970	6,800.00
	1371			82			
	1371	INTEREST		81			
1.452.601	1371	INTEREST, JACQUES	6869	1	1,650.00	970	1,210.00
1.452.602	1371	INTEREST, BALES	6869	1	.00	970	12,555.00
1.452.603	1371	INTEREST – 1968, BALES	6869	1	.00	970	6,435.00
2.452.601	1371	INTEREST, HIGH SCHOOL	6869	1	45,395.00	970	42,362.00
2.452.602	1371	INTEREST, JUNIOR HIGH	6869	1	.00	970	41,230.00
3.452.60	1371	INTEREST, LAND	6869	1	907.00	970	483.00
	1372			82			
	1372	SERVICE		81			
1.453.601	1372	CHARGES, JACQUES	6869	1	12.00	970	12.00
1.453.602	1372	CHARGES, BALES	6869	1	.00	970	12.00
2.453.621	1372	SERVICE CHARGE, H.S.	6869	1	181.00	970	88.00
2.453.622	1372	SERVICE CHARGE, J.H.	6869	1	.00	970	88.00
	1400			82			
	1400			82			
	1400	SERIES OUTGOING TRANSFERS		81	$ 32,165 – TOTAL – $ 39,375		
3.523.60	1400	TUITION	6869	1	2,640.00	970	2,415.00
3.540.60	1400	SHARE OF UNION	6869	1	29,525.00	970	36,960.00
	1500			82			
	1500			82			
	1500	SERIES SPECIAL CLASS		81	$ 27,628 – TOTAL – $ 31,115		
	1510			82			
	1510	SALARIES		81			
1.151.11	1510	PROFESSIONAL SALARIES	6869	1	7,100.00	970	7,900.00
1.151.21	1510	OTHER SALARIES	6869	1	2,100.00	970	2,800.00
2.151.11	1510	PROFESSIONAL SALARIES	6869	1	7,200.00	970	6,900.00
	1515			82			
	1515	FIELD TRIP		81			
1.151.32	1515	FIELD TRIPS	6869	1	200.00	970	100.00
	1527			82			
	1527	EQUIPMENT		81			
1.151.51	1527	EQUIPMENT	6869	1	600.00	970	460.00
	1530			82			
	1530	SUPPLIES AND TEXTS		81			
1.151.401	1530	INSTRUCTIONAL MATERIALS	6869	1	1,200.00	970	425.00
	1550			82			
	1550	TRAINABLE CLASS		81			
1.152.11	1550	PROFESSIONAL SALARIES	6869	1	4,285.00	970	6,000.00
1.152.13	1550	FICA	6869	1	132.00	970	250.00
1.152.14	1550	RETIREMENT	6869	1	216.00	970	245.00
1.152.21	1550	OTHER SALARIES	6869	1	3,000.00	970	3,000.00
1.152.23	1550	FICA	6869	1	196.00	970	150.00
1.152.24	1550	RETIREMENT	6869	1	116.00	970	150.00
1.151.13	1580	FICA	6869	1	192.00	970	730.00

1.151.14	1580	RETIREMENT	6869	1	360.00	970	730.00
1.151.23	1580	FICA	6869	1	92.00	970	150.00
1.151.24	1580	RETIREMENT	6869	1	81.00	970	150.00
2.151.13	1580	FICA	6869	1	194.00	970	350.00
2.151.14	1580	RETIREMENT	6869	1	264.00	970	350.00
1.151.402	1590	PETTY CASH	6869	1	100.00	970	275.00
	1600			82			
	1600	SERIES PL 89 10		81	$ 16,244 – TOTAL –		
1.220.11	1600	PROFESSIONAL SALARIES	6869	1	8,300.00	970	.00
1.220.12	1600	FRINGE BENEFITS	6869	1	.00	970	.00
1.220.13	1600	FICA	6869	1	224.00	970	.00
1.220.14	1600	RETIREMENT	6869	1	420.00	970	.00
1.220.32	1600	TRAVEL	6869	1	500.00	970	.00
1.220.44	1600	SUPPLIES	6869	1	1,000.00	970	.00
1.220.62	1600	TELEPHONE	6869	1	200.00	970	.00
3.524.64	1600	CURRICULUM PROJECT	6869	1	5,600.00	970	.00

Appendix B

An Example of Personnel and Enrollment Accounting in Punch Card Form

B.1 DESCRIPTION

As indicated in Chapter 3, assignment of enrollments and teacher salaries to programs entailed considerable work when based on the existing system of records (tabular statements of class schedules, enrollments and teacher assignments). To reduce this work for future applications of the program-oriented budget and to allow for possible use of this kind of information for other aspects of management, we designed a punch card system for keeping track of enrollments and of teacher (and other personnel) assignments.

The system, based only on brief analysis and testing, should not be considered a model to follow. It is described in the appendix merely to show the feasability of such an approach. The system relies on very elementary use of data processing – sorting and printing punch cards. To give an abbreviated example of how such a system might work, we used four hypothetical staff members – three teachers and a janitor. They are variously assigned to teaching, supervision and extra-hour activities. Two examples of printouts based on this hypothetical case are given in B.2 and B.3 of this appendix.

We used six types of cards whose individual contents are specified in Exhibit B.1. The nature of the various kinds of cards is described below. In the printouts, the first number in each line indicates the card type.

Cards of type 1 are heading cards used in listing information by program. They include only program number and name, and an indication of the year to which the card applies.

Cards of type 2 give basic information about each individual included in the listing. The information includes his name, FICA number, an identifying code, base salary, benefits, a total of salary

plus benefits, mention of any extra payment he might receive (for coaching or supervising extracurricular activities), and total annual expenditures in his behalf.

Cards of type 3 indicate assignment of individuals to programs. These cards include the person's name, the program number, indication of number of periods weekly (based on an annual average), percent of time spent on this program, any extra payment allotted to it, and payment both for work within regular hours and total. Payments to the individual for all programs must, of course, match the total payment given on his card of type 2. For this reason, it has been convenient, in the case of teachers, to account for unallotted time (study hall and other) separately, and to give a program designation of '900' to this time.

Cards of type 4 are further detailed and relate to each particular class or activity. These cards identify both the program and the person, along with the number of students involved and the number of weekly periods (averaged over the year, if the activity does not run through the full year).

Cards of types 5 and 6 are blanks used for spacing.

The four major types of cards can be sorted and listed in at least three useful ways. Appendix B.2 shows a listing by program. Here cards of types 1, 3 and 4 are used. Under each program is given the individuals who serve in that program, the activities they undertake, along with time allotment to them. The individual numbers of the printout can be understood with the aid of Exhibit B.1 and the above description of the contents of the cards.

A second type of listing, not illustrated here, would be an abbreviation of the above listing to include only programs and personnel (i.e., using only cards of types 1 and 3).

Appendix B.3 uses cards of types 2, 3 and 4 to show the allocation of time and cost of each member of the staff. Listed here in sequence is the basic information on the staff member, a summary of his allotment to each program and a listing of his detailed activities. The detailed information is given by the same cards as used for Appendix B.2, but in a different order of listing.

Exhibit B.1

Description of the Cards Used in the Hypothetical Example of this Appendix

CARD TYPE 1 – PROGRAM HEADING

Column	1	Card Type
	3 – 5	Program Number
	7 – 10	Year (e.g., 6970 = 1969–1970)
	15 et seq.	Name of Program

EXPLANATION

Column 1: Card Type

1 = Program Heading
2 = Personnel Master Account
3 = Personnel Assignment
4 = Detailed Activity
5 = Spacing Card for List by Program
6 = Spacing Card for List by Staff Member

CARD TYPE 2 – PERSONNEL MASTER ACCOUNT

Column	1	Card Type
	7 – 10	Year
	13 – 27	Name of Person
	28 – 38	Social Security Number
	40 – 43	Employee Code
	45 – 49	Base Salary
	51 – 53	Benefits
	55 – 57	FICA
	59 – 61	Retirement
	63 – 67	Subtotal
	69	Type of Extra Payment
	71 – 74	Extra Payment
	76 – 80	Total Outlay

EXPLANATION

Columns 40–43: Employee Code

Four digits are allowed here so that there is flexibility in coding – including perhaps some indication of type of employee. No attempt has been made here at actual development of such a coding system.

Column 69: Extra Payment Code

Not yet developed, but would principally include coaching, student activities – anything added to regular salary for special service. Might put special administrative or custodial duty here, also.

In the example:

1 = Supervision of academic program
2 = Coaching
4 = Supervision of student activities
6 = After hours custodial or clerical activities (e.g., ticket taking; post-game cleanup)
If more than one such activity, use 9; if none, use BLANK.

CARD TYPE 3 – PERSONNEL ASSIGNMENT

Column		
	1	Card Type
	3 – 5	Program Number
	7 – 10	Year
	12	Type of Activity
	16 – 36	Name of Person
	37 – 38	Number of Weekly Periods
	40 – 43	Employee Code
	45 – 47	Percent of Time
	63 – 67	Regular Payment
	69	Type of Extra Payment
	71 – 74	Extra Payment
	76 – 80	Total Payment

EXPLANATION

Column 12: Type of Activity

e.g., acting as teacher, aide, program supervisor, principal, office staff, custodian, etc. Details have not been developed, but in the examples:

1 = teaching
2 = supervision
4 = coaching or student activities
5 = janitorial work
6 = after hours work
9 = unallocated time

Columns 37–38: Weekly Periods

Class periods per week averaged over the year (i.e., one semester course would get weight of 0.5). Might become complicated with physical education and similar programs. This must be researched and developed in actual application of such an accounting system.

Columns 45–47: Percent of Time

Refers to percent of total time, so study halls, rest periods and the like must be included as a 'program' in the full accounts.

Also – BLANK means 100 percent.

Columns 63–67: Regular Payment

Payment that is the fraction of regular salary computed from product of salary and percent of time.

CARD TYPE 4 – DETAILED ACTIVITY

Column	1	Card Type
	3 – 5	Program Number
	7 – 10	Year
	13 – 14	Activity Code
	17 – 31	Name of Detailed Activity
	32 – 35	Number of Students
	37 – 38	Number of Weekly Periods
	40 - 43	Employee Code

EXPLANATION

Columns 13–14: Activity Code

Specific notation for detailed activity – two digit code (not yet designed) might include information as to grade level, specific topic, section (where there are multiple sections).

Column 34–35: Number of Students

Class or group enrollment, where appropriate, or relevant student population in other cases (e.g., for health service or student activities).

Appendix B.2

Punch Card Listing of Personnel Assignment and Enrollments by Program (For hypothetical example described in this Appendix)

5 122													
5 122													
1 122 6970		FOREIGN LANGUAGE											
3 122 6970 2		PROUST M		5	1236	143		1085	1	300	1385		
3 122 6970 1		PROUST M		25	1236	714		5430			5430		
4 122 6970 31		FRENCH I A	21	5	1236								
4 122 6970 32		FRENCH I B	24	5	1236								
4 122 6970 37		FRENCH V	13	5	1236								
4 122 6970 41		ITALIAN I	19	5	1236								
4 122 6970 42		ITALIAN II	11	5	1236								
3 122 6970 1		HAMILTON W R		20	1218	286		2080			2080		
4 122 6970 33		FRENCH II A	18	5	1218								
4 122 6970 34		FRENCH II B	20	5	1218								
4 122 6970 35		FRENCH III	17	5	1218								
4 122 6970 36		FRENCH IV	14	5	1218								
5 123													
5 123													
1 123 6970		MATHEMATICS											
3 123 6970 1		NEWTON I		30	1255	857		7900			7900		
4 123 6970 11		7TH GR MATH A	27	5	1255								
4 123 6970 12		7TH GR MATH B	24	5	1255								
4 123 6970 22		8TH GR MATH B	28	5	1255								
4 123 6970 31		ALGEBRA I A	28	5	1255								
4 123 6970 81		TOPOLOGY A	24	5	1255								
4 123 6970 83		TOPOLOGY C	26	5	1255								
3 123 6970 1		HAMILTON W R		10	1218	572		4160			4160		
4 123 6970 21		8TH GR MATH A	29	5	1218								
4 123 6970 82		TOPOLOGY B	25	5	1218								
5 230													
5 230													
1 230 6970		STUDENT ACTIVITIES											
3 230 6970 4		NEWTON I			1255	0		0	4	200	200		
4 230 6970 24		MATH CLUB	42		1255								
5 240													
5 240													
1 240 6970		ATHLETICS											
3 240 6970 4		HAMILTON W R			1218	0		0	2	1000	1000		
4 240 6970 28		LACROSSE	51		1218								
3 240 6970 6		SMITH I			4211	0		0	6	150	150		
4 240 6970 23		BASKETBALL TICKT			4211								
5 410													
5 410													
1 410 6970		PLANT STAFF											
3 410 6970 5		SMITH I			4211			5800			5800		
4 410 6970 22		HIGH SCHOOL	1220		4211								
5 900													
5 900													
1 900 6970		UNALLOTTED											
3 900 6970 9		NEWTON I		5	1255	143		1320			1320		
3 900 6970 9		PROUST M		5	1236	143		1085			1085		
3 900 6970 9		HAMILTON W R		5	1218	143		1040			1040		

Note: See Appendix B.1 and Exhibit B.1 for explanation.

Appendix B.3

Punch Card Listing of Personnel Assignments and Enrollments by Staff Member (For hypothetical example described in this Appendix)

6										1255									
2		6970		NEWTON I				123	54	6879	1255	8500	62	230	425	9217	4	200	9417
3	123	6970	1	NEWTON I						30	1255	857				7900			7900
4	123	6970	11	7TH GR MATH A					27	5	1255								
4	123	6970	12	7TH GR MATH B					24	5	1255								
4	123	6970	22	8TH GR MATH B					28	5	1255								
4	123	6970	31	ALGEBRA I A					26	5	1255								
4	123	6970	81	TOPOLOGY A					24	5	1255								
4	123	6970	83	TOPOLOGY C					26	5	1255								
3	230	6970	4	NEWTON I							1255	0				0	4	200	200
4	230	6970	24	MATH CLUB					42		1255								
3	900	6970	9	NEWTON I						5	1255	143				1320			1320
6											1236								
2		6970		PROUST M				235	46	8791	1236	7000	62	189	350	7601	1	300	7901
3	122	6970	2	PROUST M						5	1236	143				1085	1	300	1385
3	122	6970	1	PROUST M						25	1236	714				5430			5430
4	122	6970	31	FRENCH I A					21	5	1236								
4	122	6970	32	FRENCH I B					24	5	1236								
4	122	6970	37	FRENCH V					13	5	1236								
4	122	6970	41	ITALIAN I					19	5	1236								
4	122	6970	42	ITALIAN II					11	5	1236								
3	900	6970	9	PROUST M						5	1236	143				1085			1085
6											1218								
2		6970		HAMILTON W R				546	87	9123	1218	6700	62	181	335	7278	2	1000	8278
3	122	6970	1	HAMILTON W R						20	1218	286				2080			2080
4	122	6970	33	FRENCH II A					18	5	1218								
4	122	6970	34	FRENCH II B					20	5	1218								
4	122	6970	35	FRENCH III					17	5	1218								
4	122	6970	36	FRENCH IV					14	5	1218								
3	123	6970	1	HAMILTON W R						10	1218	572				4160			4160
4	123	6970	21	8TH GR MATH A					29	5	1218								
4	123	6970	82	TOPOLOGY B					25	5	1218								
3	240	6970	4	HAMILTON W R							1218	0				0	2	1000	1000
4	240	6970	28	LACROSSE					51		1218								
3	900	6970	9	HAMILTON W R						5	1218	143				1040			1040
6											4211								
2		6970		SMITH I				912	35	4687	4211	5300	62	234	204	5800	6	150	5950
3	240	6970	6	SMITH I							4211	0				0	6	150	150
4	240	6970	23	BASKETBALL TICKT							4211								
3	410	6970	5	SMITH I							4211					5800			5800
4	410	6970	22	HIGH SCHOOL					1220		4211								

Note: See Appendix B.1 and Exhibit B.1 for explanation.

Appendix C

Summary of Budgets Per Pupil

INTRODUCTION

In Chapter 4, budgeted expenditures per pupil were indicated as a measure of allocation of effort. The problems of getting such estimates in reliable form were also discussed briefly.

In this appendix, some detailed listings per pupil are given of the Milford school budgets for 1968–69 and 1969–70. The figures here are rounded out to the nearest dollar, except when finer precision is necessary because the budgeted amount per pupil is less than one dollar.

In most of the exhibits of this appendix, the number of pupils used is as follows:

Elementary Level:	775
Secondary Level:	1237
System (unallocated by level):	2012

These numbers, estimated from the 1968–69 enrollment, include pupils in programs of special education. In some cases, particularly when students can be identified with particular programs, other enrollments are used; these cases are identified as such.

Note: For explanation of numbering system by program or by expenditure, see Exhibit 3.2.

Exhibit C.1

Summary by Level of Budget Per Pupil

	1968–1969	1969–1970
ELEMENTARY LEVEL TOTAL	$ 583.	$ 680.
Allocated to Elementary Level	518.	613.
Unallocated by Level	65.	66.
SECONDARY LEVEL TOTAL	$ 751.	$ 935.
Allocated to Secondary Level	687.	869.
Unallocated by Level	65.	66.

Exhibit C.2

Summary by Level and Program Area of Budget Per Pupil

		1968–1969	1969–1970
ELEMENTARY LEVEL TOTAL		$ 583.	$ 680.
1.1	Instruction	371.	444.
1.2	Instructional Support	24.	11.
1.3	Other Services	17.	22.
1.4	Plant	116.	144.
1.5	Administration	55.	57.
SECONDARY LEVEL TOTAL		$ 751.	$ 935.
2.1	Instruction	418.	486.
2.2	Instructional Support	64.	78.
2.3	Other Services	13.	19.
2.4	Plant	183.	271.
2.5	Administration	73.	82.

The effects of accounts unallocated by level are included in the above.

Exhibit C.3

Elementary Level Budget for Instruction and Instructional Support Per Pupil by Object of Expenditure

		1968–1969	1969–1970
TOTAL FOR INSTRUCTION		$ 371.	$ 444.
1	Professional Staff	332.	399.
2	Employees	17.	28.
3	Activities	0.5	0.4
4	Materials and Supplies	18.	16.
5	Equipment	3.	0.6
6	Direct Expenditure	0.5	0.5
TOTAL FOR INSTRUCTIONAL SUPPORT		$ 24.	$ 11.
1	Professional Staff	17.	6.
2	Employees	----	----
3	Activities	0.8	0.2
4	Materials and Supplies	6.	4.
5	Equipment	----	1.
6	Direct Expenditure	0.3	0.1

The effect of unallocated system accounts is minor and not included.

Exhibit C.4

Secondary Level Budget for Instruction and Instructional Support Per Pupil by Object of Expenditure

		1968–1969	1969–1970
TOTAL FOR INSTRUCTION		$ 418.	$ 485.
1	Professional Staff	383.	456.
2	Employees	----	----
3	Activities	0.3	0.4
4	Materials and Supplies	22.	18.
5	Equipment	10.	6.
6	Direct Expenditure	2.	5.

TOTAL FOR INSTRUCTIONAL SUPPORT	$ 64.	$ 78.
1 Professional Staff	34.	40.
2 Employees	5.	6.
3 Activities	3.	3.
4 Materials and Supplies	10.	13.
5 Equipment	8.	10.
6 Direct Expenditure	4.	6.

The effect of unallocated system accounts is minor and not included.

Exhibit C.5

Elementary Level Budget for Instruction and Instructional Support Per Pupil by Program

		1968–1969			1969–1970		
		PPLS	PPL/TR	$/PPL	PPLS	PPL/TR	$/PPL
1.11	ELEMENTARY ACADEMIC						
1.111	First Grade	117	19.5	$ 441.	116	19.4	$ 504.
1.112	Second Grade	134	22.3	361.	117	19.5	450.
1.113	Third Grade	131	26.2	292.	134	22.3	364.
1.114	Fourth Grade	130	26.0	316.	131	26.2	374.
1.115	Fifth Grade	128	25.6	299.	130	26.0	327.
1.116	Sixth Grade	116	29.0	297.	128	25.6	387.
1.14	ELEMENTARY ENRICHMENT						
1.142	Art	756	----	$ 4.	----	----	$ ----
1.143	Music	756	----	4.	756	----	9.
1.145	Elementary French	756	----	4.	756	----	9.
1.15	SPECIAL EDUCATION						
1.151	Special Class	11	11	$1,103.	11	11	$1,259.
1.152	Trainable Class	8	8	1,007	8	8	1,200.
1.2	INSTRUCTIONAL SUPPORT						
1.21	Library and AV	756	----	$ 5.	756	----	$ 6.
1.22	Guidance	756	----	14.	----	----	----
1.23	Activities	756	----	0.3	756	----	0.3
1.24	Reading Consultant	756	----	5.	756	--	6.

The 1969–70 enrollments were estimated by moving the 1968–69 enrollments up one grade and adding enough first graders to keep the total the same.

PPLS = pupils
TR = teacher

Exhibit C.6

Secondary Level Budget for Instruction and Instructional Support Per Pupil by Program

		1968–1969 PPLS	1968–1969 PPL/TR	1968–1969 $/PPL	1969–1970 $/PPL
2.12	SECONDARY ACADEMIC				
2.121	English	1272	23.1	$ 70.	$ 78.
2.122	Foreign Language	480	18.5	98.	107.
2.123	Mathematics	1040	25.4	57.	81.
2.124	Science	975	23.8	68.	82.
2.125	Social Studies	869	21.7	82.	92.
2.126	Physical Education	1223	----	25.	28.
2.13	SECONDARY VOCATIONAL				
2.131	Business Education	295	14.8	$124.	$129.
2.132	Home Economics	263	17.5	82.	90.
2.133	Industrial Arts	407	16.3	87.	116.
2.14	SECONDARY ENRICHMENT				
2.141	Reading	177	17.7	$104.	$ 96.
2.142	Art	252	21.0	56.	13.
2.143	Music	1223	----	10.	13.
1.151	Special Class	14	14	$552.	$547.
2.2	INSTRUCTIONAL SUPPORT				
2.21	Library and AV	1223	----	$ 23.	$ 34.
2.22	Guidance	1223	----	24.	28.
2.23	Student Activities	1223	----	2.	3.
2.24	Athletics	1223	----	15.	14.

When possible, we used actual number of course enrollments within programs. In these cases, PPL/TR is average class size in that program. Otherwise, a class size is not given, and secondary level enrollment (1223, not including the special class) is used.

Appendix D

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